

ORDINANCE NO. 06-12

**AN ORDINANCE OF THE CITY OF MARICOPA, ARIZONA ADDING SECTION 8-466 TO THE "TAX CODE OF THE CITY OF MARICOPA, ARIZONA" BY ESTABLISHING AN EXEMPTION FROM PRIVILEGE TAXES FOR SOD FARMS LOCATED WITHIN THE CITY OF MARICOPA AS OF AUGUST 30, 2006, AND DECLARING AN EMERGENCY.**

**WHEREAS**, pursuant to Ordinance No. 03-03, the City of Maricopa previously adopted that certain document known and serving as the "Tax Code of the City of Maricopa, Arizona," based on the League of Arizona Cities and Towns Model Tax Code; and

**WHEREAS**, the Mayor and City Council of the City of Maricopa believe that establishing an exemption from Privilege Taxes for sod farms that are presently located within the City of Maricopa would be in the best interest of the City of Maricopa.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARICOPA, ARIZONA AS FOLLOWS:**

**Section 1:** That certain document known as the "Tax Code of the City of Maricopa, Arizona," adopted by Ordinance 03-03, is hereby amended by adding Section 8-466 which shall read as follows:

Sec. 8-466. Sod Farms: exemptions.

Income derived from sod farms located within the City of Maricopa as of August 30, 2006 shall not be subject to a Privilege Tax imposed by Section 8-460 or Section 8-415. This exemption shall be limited to the *retail, and wholesale* sale of sod and the installation of sod.

**Section 2:** To the extent of any conflict between other City Ordinances and this Ordinance, this Ordinance shall be deemed to be controlling; provided, however, that this Ordinance is not intended to amend or repeal any existing City Ordinance, Resolution or regulation except as expressly set forth herein.

**Section 3:** The immediate operation of the provisions of this Ordinance is necessary for the preservation of the public peace, health and safety; therefore, an emergency is hereby declared to exist, and this Ordinance shall become immediately effective upon its passage and adoption.

PASSED AND ADOPTED by the Mayor and the City Council of the City of Maricopa this 29th day of August, 2006.

  
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Mayor

ATTEST:

VANESSA BERRIS  
City Clerk

APPROVED AS TO FORM:

J. M. Uttergill  
City Attorney