



# Ordinance

OFFICE OF THE  
MAYOR  
CITY OF SAN LUIS

No. 348

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA AMENDING THE SAN LUIS TAX CODE 2014 BY ADDING SUBSECTION 35-840 (d) RELATING TO SALES TAX RATE FOR RETAIL SALES OF TANGIBLE PERSONAL PROPERTY; ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SEVERABILITY

WHEREAS, the City Council of the City of San Luis, Arizona in order to relieve tax burdens placed upon the residents of the City of San Luis and to encourage economic growth desires to reduce the sales tax rate on certain retail sales of tangible personal property; and

WHEREAS, the Model City Tax Code makes provision for a difference in applicable rates for certain retail sales of tangible personal property as an available option to municipalities;

NOW THEREFORE BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA as follows:

Section 1: The San Luis Tax Code 2014 is hereby amended by adding subsection 33-840 (d) to read as follows:

(d) Notwithstanding the provisions of subsection (a) above, when the gross income from the sale of a single item of tangible personal property exceeds two thousand five hundred dollars (\$2,500.00), the four percent (4%) tax rate shall apply to the first \$2,500.00. Above \$2,500.00, the measure of tax shall be at a rate of one and a half percent (1.5 %).

Section 2: The effective date of this adoption of subsection 33-840(d) shall be June 1, 2016.

Section 3: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

**PASSED AND ADOPTED** by the Mayor and Council of the City of San Luis, Arizona,  
this 23rd day of March, 2016.



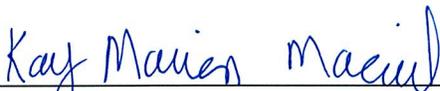
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Gerardo Sanchez, Mayor

ATTEST:



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Sonia Cornelio, City Clerk

APPROVED AS TO FORM:



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Kay M. Macuil, City Attorney