



# Ordinance

OFFICE OF THE  
MAYOR  
CITY OF SAN LUIS

NO. 357

**AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAN LUIS, ARIZONA AMENDING THE TAX CODE OF THE CITY OF SAN LUIS BY ADDING SUBSECTION 7A-610(e) RELATING TO THE USE TAX RATE FOR PURCHASES OF TANGIBLE PERSONAL PROPERTY; MAKING A TECHNICAL CORRECTION TO ORDINANCE NO. 348 WHILE RETAINING ITS EFFECTIVE DATE OF JUNE 1, 2016; ESTABLISHING AN EFFECTIVE DATE FOR ORDINANCE NO. 357; REPEALING ANY CONFLICTING PROVISIONS; 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 has reduced the sales tax rate on certain retail sales of tangible personal property under State and Federal law it must now similarly reduce taxes on Use tax of tangible personal property; and

**WHEREAS**, the Model City Tax Code makes provision for a difference in applicable rates for certain taxes available option to cities;

**NOW THEREFORE BE IT ORDAINED** by the Mayor and Council of the City of San Luis, Arizona as follows:

**Section 1:** The Tax Code of the City of San Luis is hereby amended by adding subsection 7A-610(e) to read as follows:

(e) Notwithstanding the provisions of subsection (a) above, when the amount subject to the tax for any 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 7A-610(e) shall be June 1, 2016.

**Section 3:** Section 1 of Ordinance No. 348 is hereby amended to replace Section number 33-840(d) for Section number 7A-460(d).

**Section 4:** Ordinance No. 348 shall retain its effective date of June 1, 2016.

**Section 5:** In the event of a conflict between the provisions of this Ordinance and any other ordinance, code, resolution, regulation, or policy of the City of San Luis, the conflicting provisions are hereby repealed, superseded and replaced.

**Section 6:** 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 City of San Luis, Arizona, on this 27<sup>th</sup> day of July, 2016.

  
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Gerardo Sanchez  
Mayor

ATTESTED:

  
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Sonia Cornelio, City Clerk

APPROVED AS TO FORM:

  
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Kay Marion Macuil, City Attorney