ORDINANCE NUMBER 16-01

AN ORDINANCE OF THE TOWN OF PARADISE VALLEY, ARIZONA, RELATING TO THE TRANSACTION PRIVILEGE TAX; ADOPTING "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF PARADISE VALLEY" BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY AND PROVIDING PENALTIES FOR VIOLATIONS.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN PARADISE VALLEY, ARIZONA THAT:

Section 1: That certain document known as "The 2012-2014 Amendments to the Tax Code of the Town of Paradise Valley", three copies of which are on file in the office of the town clerk of the Town of Paradise Valley, Arizona, which document was made a public record by Resolution Number 16-03 of the Town of Paradise Valley, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 2: Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor. Each day that a violation continues shall be a separate offense punishable as herein above described.

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 by reference 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.

Section 4: The provisions of this ordinance conforms this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new option state the first effective date the new option is available for selection. Provisions eliminating an existing option state the last effective date of the eliminated option.

PASSED AND ADOPTED by the Mayor and Council of the Town of Paradise Valley, Arizona, this ____ day of _____, 2016.

_____
Michael Collins, Mayor

SIGNED AND ATTESTED THIS ____ DAY OF _____ 2016.

ATTEST:
_____
     Duncan Miller, Town Clerk

APPROVED AS TO FORM:

_____
     Andrew M. Miller, Town Attorney