

ORDINANCE NO. 07-34

AN ORDINANCE OF THE TOWN OF DEWEY-HUMBOLDT, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE CITY TAX CODE BY DECREASING THE RATE OF TAXATION FROM TWO PERCENT (2%) TO ONE PERCENT (1%); PROVIDING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE AND MAKING PROVISION FOR EXISTING CONTRACTS.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF DEWEY-HUMBOLDT, ARIZONA:

Section 1. The tax rate in each of the following sections of the town tax code is decreased from two percent (2%) to one (1%):

Section 8A-405	Advertising
Section 8A-410	Amusements, exhibitions, and similar activities.
Section 8A-415	Construction contracting: construction contractors.
Section 8A-416	Construction contracting: speculative builders.
Section 8A-417	Construction contracting: owner-builders who are not speculative builders.
Section 8A-425	Job printing.
Section 8A-427	Manufactured buildings.
Section 8A-430	Timbering and other extraction.
Section 8A-435	Publishing and periodicals distribution.
Section 8A-444	Hotels.
Section 8A-445	Rental, leasing, and licensing for use of real property.
Section 8A-450	Rental, leasing, and licensing for use of tangible personal property.
Section 8A-455	Restaurants and bars.
Section 8A-460	Retail sales: measure of tax; burden of proof; exclusions.
Section 8A-470	Telecommunications services
Section 8A-475	Transporting for hire.
Section 8A-480	Utility services.

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 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 tax imposed pursuant to Section 1 of this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance.

**Section 5.** The provisions of this ordinance shall become effective on January 1, 2008.

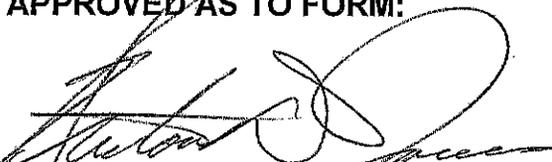
**PASSED AND ADOPTED** by the Mayor and Council of the Town of Dewey-Humboldt, Arizona, this 18th day of September, 2007.

  
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Earl Goodwin, Mayor

**ATTEST:**

  
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Debbie Gifford, MMC Town Clerk

**APPROVED AS TO FORM:**

  
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Kenton Jones, Town Attorney