

ORDINANCE 2015-007

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SIERRA VISTA, COCHISE COUNTY, ARIZONA; ADOPTING AMENDMENTS TO THE CITY OF SIERRA VISTA TAX CODE BY REFERENCE; REPEALING ALL ORDINANCES OR CODE PROVISIONS IN CONFLICT HEREWITH AND PROVIDING FOR SEVERABILITY.

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

SECTION 1

That certain document known as "the 2015 Amendments to the Tax Code of the City of Sierra Vista," three copies of which are on file in the office of the City Clerk of the City of Sierra Vista, Arizona, adopted and made part hereof as if fully set out in this ordinance.

SECTION 2

The provisions of this ordinance are effective from and after November 1, 2015.

SECTION 3

Any person found 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.

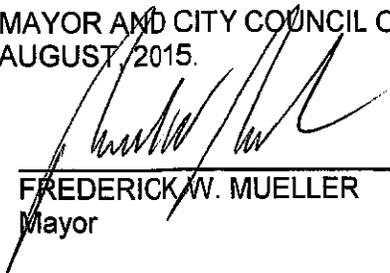
SECTION 4

All ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 5

Should any section, clause or provision of this ordinance be declared by the courts to be invalid, such invalidity shall not affect other provisions which can be given effect without the invalid provision, and to this end, the provisions of this ordinance are declared to be severable.

PASSED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY  
OF SIERRA VISTA, ARIZONA THIS 27<sup>th</sup> DAY OF AUGUST, 2015.



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FREDERICK W. MUELLER  
Mayor

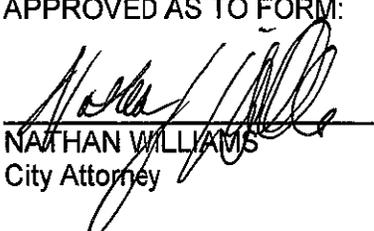
ATTEST:



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Jill Adams  
City Clerk

APPROVED AS TO FORM:



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NATHAN WILLIAMS  
City Attorney

PREPARED BY:  
DAVID J. FELIX, CPA

# **2015 Amendments to the Tax Code of the City of Sierra Vista**

## **Sec. 8A-405. Advertising.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business of "local advertising" by billboards, direct mail, radio, television, or by any other means.

## **Sec. 8A-410. Amusements, exhibitions, and similar activities.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the following type or nature of businesses:
  - (1) operating or conducting theaters, movies, operas, shows of any type or nature, exhibitions, concerts, carnivals, circuses, amusement parks, menageries, fairs, races, contests, games, billiard or pool parlors, bowling alleys, skating rinks, tennis courts, golf courses, video games, pinball machines, public dances, dance halls, sports events, jukeboxes, batting and driving ranges, animal rides, or any other business charging admission for exhibition, amusement, or entertainment.

## **Sec. 8A-420. Feed at wholesale.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business of the sale of feed, salt, vitamins, and other additives to feed, to persons engaged in the raising or feeding of livestock or poultry purchased or raised for slaughter, with no deduction for the income derived from the "resale" of such feed.

## **Sec. 8A-425. Job printing.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business of job printing, which includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.

## **Sec. 8A-427. Manufactured buildings.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income, including site preparation, moving to the site, and/or set-up, upon every person engaging or continuing in the business activity of selling manufactured buildings within the City. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.

## **Sec. 8A-430. Timbering and other extraction.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the following businesses:
  - (1) felling, producing, or preparing timber or any product of the forest for sale, profit, or commercial use.
  - (2) extracting, refining, or producing any oil or natural gas for sale, profit, or commercial use.

## **Sec. 8A-435. Publishing and periodicals distribution.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business activity of:
- (1) publication of newspapers, magazines, or other periodicals when published within the City, measured by the gross income derived from notices, subscriptions, and local advertising as defined in Section 8A-405. In cases where the location of publication is both within and without this State, gross income subject to the tax shall refer only to gross income derived from residents of this State or generated by permanent business locations within this State.
  - (2) distribution or delivery within the City of newspapers, magazines, or other periodicals not published within the City, measured by the gross income derived from subscriptions.

**Sec. 8A-450. Rental, leasing, and licensing for use of tangible personal property.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing, licensing for use, or renting tangible personal property for a consideration, including that which is semi-permanently or permanently installed within the City as provided by Regulation.

**Sec. 8A-460. Retail sales: measure of tax; burden of proof; exclusions.**

- (a) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail.

**Sec. 8A-610. Use tax: imposition of tax; presumption.**

- (b) The tax rate shall be at an amount equal to ~~one and three-quarters percent (1.75%)~~ one and ninety-five one hundredths percent (1.95%) of the: