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Incorporated 1899

# TOWN OF JEROME

POST OFFICE BOX 335, JEROME, ARIZONA 86331  
(928) 634-7943 FAX (928) 634-0715

## ORDINANCE NO. 420

**AN ORDINANCE OF THE TOWN OF JEROME, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE TOWN TAX CODE BY INCREASING THE TAX UPON TRANSIENT LODGING FROM TWO PERCENT (2%) TO THREE PERCENT (3%); REMOVING THE EXEMPTION FOR TAX ON COMMERCIAL RENTALS; PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR SEVERABILITY AND DESIGNATING AN EFFECTIVE DATE.**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF JEROME, ARIZONA:

**Section 1.** Section 8A-447 of the Town tax code is amended as follows (additions in CAPITAL LETTERS UNDERLINED; deletions in ~~strikeout text~~):

**Sec. 8A-447. Rental, leasing, and licensing for use of real property: additional tax upon transient lodging.**

In addition to the taxes levied as provided in Section 8A-444, there is hereby levied and shall be collected an additional tax in the amount equal to ~~two~~ THREE percent (~~2~~ 3%) of the gross income from the business activity of any hotel engaging or continuing within the Town in the business of charging for lodging and/or lodging space furnished to any transient.

**Section 2.** Paragraph (m) of Section 8A-445 of the town tax code is amended as follows:

**Sec. 8A-445. Rental, leasing, and licensing for use of real property.**

(m) (~~RESERVED~~) ~~Notwithstanding the other provisions of this section, the tax imposed by this section does not apply to the rental, leasing or licensing for use of commercial property.~~

**Section 3.** 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 4.** 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 5.** The provisions of this ordinance shall become effective November 1, 2016.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF JEROME, YAVAPAI COUNTY, ARIZONA, THIS 9<sup>th</sup> DAY OF August 2016.

Lew Currier, Mayor

ATTEST:

APPROVED AS TO FORM:

Candace Gallagher  
Candace Gallagher, Town Manager/Clerk

William J. Sims  
William J. Sims, Esq.  
Town Attorney

Date of First Reading: 7/26/16	Date of Adoption: 8/9/16			
	Ayes	Nays	Absent	Abstain
	4	0	1	0
Date Published: 8/14/16; 8/21/16				
Date Posted: 8/17/16				