

**RESOLUTION NO. 2011-18**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF WILLCOX, COCHISE COUNTY, ARIZONA APPROVING AND ADOPTING THE PROSPECTIVE APPLICATION OF TAXPAYER REQUIREMENTS FOR THE PAYMENT OF TRANSACTION PRIVILEGE TAX (“TPT”) ON COMMERCIAL AND RESIDENTIAL RENTAL RECEIPTS BASED ON THE STATE’S MODEL CITY TAX CODE AND AUTHORIZING THE MAYOR TO EXECUTE THIS RESOLUTION AND DECLARING AN EMERGENCY TO EXIST.**

**WHEREAS**, the CITY and the ADOR previously entered into Intergovernmental Agreements (“IGA”) for TPT collection services pursuant to A.R.S. § 11-952, as authorized by their legislative or governing bodies; and

**WHEREAS**, the CITY and ADOR have entered into a new IGA concerning status change from a “Program City” to a “Non-Program City”; and

**WHEREAS**, the CITY also passed and adopted an Ordinance related to an Amendment to the Model City Tax Code for Self Collection thus changing status from a “Program City” to a “Non-Program City”; and

**WHEREAS**, the CITY and RDS entered into a TPT Administration Agreement to provide a uniform self collection method of administration, collection, audit and licensing of transaction privilege tax, use tax, severance tax, jet fuel excise tax and rental occupancy taxes imposed by the State or Cities or Towns in accordance with the Model City Tax Code; and

**WHEREAS**, the Model City Tax Code provides for TPT taxes to be imposed on rent receipts received from the rental of commercial and residential rentals pursuant to Sec.3.08.445; and

**WHEREAS**, the Model City Tax Code provides for prospective application of new law or interpretation or application of law pursuant to Sec.3.08.542; and

**WHEREAS**, City staff seeks approval for prospective application of taxpayer requirements for the payment of TPT taxes on rental receipts, both commercial and residential beginning with the period of April 1, 2011 and going forward; and

**WHEREAS**, the Mayor and Council of the City of Willcox desire to have this Resolution presented at its April 4<sup>th</sup>, 2011 Council Meeting: and

**WHEREAS**, the Mayor and Council have determined that formal action on this Resolution is in the best interest of the CITY, its citizens and its affected taxpayers; and,

**WHEREAS**, it is necessary for the preservation of the peace, health, and safety of the City of Willcox, Cochise County, Arizona, that an emergency be declared to exist to assure timely implementation of taxpayer TPT requirements, and that this Resolution shall be effective immediately upon its passage and adoption.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF WILLCOX, COCHISE COUNTY, ARIZONA, AS FOLLOWS:**

**Section 1:** That the CITY formally approves Resolution 2011-18 for the purpose of approving and adopting the prospective application of taxpayer requirements for payment of TPT rental taxes and authorizes the Mayor to execute the Resolution.

**Section 3:** City Staff are authorized and directed to proceed with the prospective application of taxpayer requirements for payment of TPT rental taxes.

**Section 4:** That the immediate operation of the provisions of this Resolution is necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and this Resolution shall be in full force and effect from and after its passage by the City of Willcox, Cochise County, Arizona.

**PASSED AND ADOPTED BY MAYOR AND COUNCIL OF THE CITY OF WILLCOX, COCHISE COUNTY, ARIZONA this 4<sup>th</sup> day of ~~March~~, 2011.**

**April**

**APPROVED/EXECUTED:**

/S/ GERALD W. LINDSEY  
MAYOR GERALD W. LINDSEY  
Signed: 04-05-2011

**ATTEST:**

**APPROVED AS TO FORM:**

/s/ Cristina G. Whelan, CMC  
City Clerk, Cristina G. Whelan, CMC

/s/ Hector M. Figueroa, Esq.  
City Attorney, Hector M. Figueroa, Esq.

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