

2007-04251

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Requested By: PARKER TOWN OF
SHELLY D BAKER, RECORDER
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07-24-2007 10:21 AM Recording Fee \$12.00

WHEN RECORDED MAIL TO:

Town of Parker
1314 11th Street
Parker, AZ 85344



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CAPTION HEADING: Ordinance No 05-2007
Three B tax 1003

ORDINANCE NO. 05-2007

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF PARKER, ARIZONA, AMENDING THE TAX CODE OF THE TOWN OF PARKER, CHAPTER 8A, PRIVILEGE AND EXCISE TAXES, ARTICLE IV, PRIVILEGE TAXES, SECTION 8A-447, RENTAL, LEASING, AND LICENSING FOR USE OF REAL PROPERTY: ADDITIONAL TAX UPON TRANSIENT LODGING AND SECTION 8A-455, RESTAURANTS AND BARS, BY INCREASING THE TAX RATES THEREIN TO FOUR PER CENT (4%); PROVIDING PENALTIES FOR VIOLATIONS; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

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

Section 1: That the Tax Code of the Town of Parker, Chapter 8A, Privilege and Excise Taxes, Article IV, Privilege Taxes, Section 8A-447, Rental, leasing, and licensing for use of real property: additional tax upon transient lodging, is hereby amended to read as follows:

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 an amount equal to ~~three percent (3%)~~ **FOUR PERCENT (4%)** 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: That the Tax Code of the Town of Parker, Chapter 8A, Privilege and Excise Taxes, Article IV, Privilege Taxes, Section 8A-455, Restaurants and Bars, is hereby amended to read as follows:

Sec. 8A-455. Restaurants and Bars.

- (a) The tax rate shall be at an amount equal to ~~two percent (2%)~~ **FOUR PERCENT, (4%)** of the gross income from the business, activity upon every person engaging or continuing in the business of preparing or serving food or beverage in a bar, cocktail lounge, restaurant, or similar establishment where articles of food or drink are prepared or served for consumption on or off the premises, including also the activity of catering. Cover charges and minimum charges must be included in the gross income of this business activity.

...

Section 3: That any person found guilty of violating any provision of this Ordinance 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: That 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 of this Ordinance.

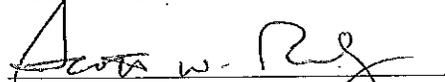
Section 5: That the provisions of this Ordinance shall be effective from and after October 1, 2007.

PASSED AND ADOPTED by the Mayor and Council of the Town of Parker, Arizona, on this 17th day of July, 2007.




Karen Bonds, Mayor

APPROVED AS TO FORM:


Scott W. Ruby, Town Attorney