



## NOTICE OF REGULAR MEETING OF THE TOWN OF GUADALUPE COUNCIL

OCTOBER 11, 2018

Pursuant to A.R.S. 38-431.02, notice is hereby given to the members of the Town of Guadalupe Council and to the general public that the Town of Guadalupe Council will hold a meeting, open to the public, on Thursday, October 11, 2018, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Guadalupe, Arizona, in the Council Chambers.

Valerie Molina  
Mayor

Anita Cota  
Vice Mayor

Gloria Cota  
Councilmember

Elvira Osuna  
Councilmember

Joe Sanchez  
Councilmember

Faustino Valenzuela  
Councilmember

Ricardo Vital  
Councilmember

Online agendas and  
results available at  
[www.guadalupeaz.org](http://www.guadalupeaz.org)

Town Council Chambers  
9241 S. Avenida del Yaqui  
Guadalupe, AZ 85283  
Phone: (480) 730-3080  
Fax: (480)-505-5368

### AGENDA

A. CALL TO ORDER

B. ROLL CALL

C. INVOCATION/PLEDGE OF ALLEGIANCE

D. APPROVAL OF MINUTES:

1. Approval of the minutes of the Town Council Regular Meeting held on September 27, 2018.

E. CALL TO THE PUBLIC. An opportunity is provided to the public to address the Council on items that are not on the agenda or included on the consent agenda. A total of 3 minutes will be provided for the Call to the Audience agenda item, unless the Council requests an exception to this limit. Please note that those wishing to comment on agenda items posted for action will be provided the opportunity at the time the item is heard.

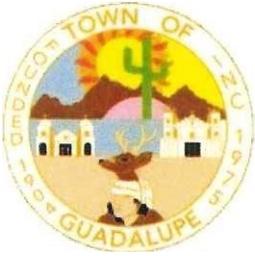
F. MAYOR and COUNCIL PRESENTATIONS: None.

G. DISCUSSION AND POSSIBLE ACTION ITEMS:

**1. PUBLIC HEARING:** Hold a public hearing for proposed changes to the Town of Guadalupe Tax Code pursuant to A.R.S. § 42-6053. The proposed changes relating to the Transaction Privilege Tax will adopt the 2012-2014 amendments to the Tax Code of the Town of Guadalupe by reference; providing for severability and establishing effective dates. *(Note: this item is related to agenda items G2 and G3)*

**2. MODEL CITY TAX CODE 2012-2014 AMENDMENTS TO THE TOWN OF GUADALUPE TAX CODE (ORDINANCE NO. O2018.02):** Council will review and may adopt Ordinance No. O2018.02 related to the Model City Tax Code 2012-2014 Amendments, Sections 1 through 16, to amend and include in the Town of Guadalupe Tax Code, and direct staff to move forward with implementation. Ordinance No. O2018.02 adopts the Model City Tax Code 2012-2014 Amendments, by reference, to Resolution No. R2018.21. *(Note: this item is related to agenda items G1 and G3)*

**3. MODEL CITY TAX CODE 2012-2014 AMENDMENTS TO THE TOWN OF GUADALUPE TAX CODE (RESOLUTION NO. R2018.21):** Council will review and may adopt Resolution No. R2018.21 related to the Model City Tax Code 2012-2014 Amendments, Sections 1 through 16, and direct staff to move forward with implementation. If adopted, the Amendments will be incorporated into the Town of Guadalupe Tax Code. *(Note: this item is related to agenda items G1 and G2)*



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**4. TOWN OF GUADALUPE FIRE BOARD OF THE PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM APPOINTMENTS:** Council will consider and may appoint and reappoint members to the Town of Guadalupe Fire Board of the Public Safety Personnel Retirement System pursuant to A.R.S. § 38-847. The purpose of the Board is to administer the Public Safety Personnel Retirement System for Guadalupe Fire services. The Town of Guadalupe Fire Board of the Public Safety Personnel Retirement System is composed of five members consisting of the Mayor, or a designee of the Mayor (as chair), two members elected from the Guadalupe Fire Department, and two citizens of Guadalupe. The citizen members of the Board are appointed by the Mayor with the approval of the Town Council. Initially, one elected Fire Department representative and one citizen member shall serve two year terms which shall expire October 31, 2020; and, thereafter shall serve four year terms. The remaining Board members shall serve four year terms which shall expire on October 31, 2022. The Board meets a minimum of twice a year in the Guadalupe Town Hall, 9241 S. Avenida del Yaqui, Museum Room, Guadalupe, AZ. Members for consideration and possible appointment are: Jeff Kulaga, Town Manager as Chair; two citizen representatives; and appointing Dennis Dominguez and Alan Romania as Guadalupe Fire Department representatives.

**5. CLAIMS:** Council will consider and may take action to approve the check register for September, 2018, totaling \$576,617.55.

**6. EXECUTIVE SESSION:**

The Guadalupe Town Council may vote to go into an executive session closed to the public as allowed by ARS 38-431.03 (A) 3, 4, and 7 to obtain legal advice from the Town Attorney on the following topics:

- (a) Town Court safety measures.
- (b) Potential litigation / contract dispute.

H. TOWN MANAGER'S REPORT

I. COUNCILMEMBERS' COMMENTS

J. ADJOURNMENT



# Minutes Town Council Regular Meeting September 27, 2018

Minutes of the Guadalupe Town Council Regular Meeting held on Thursday, September 27, 2018, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Guadalupe, Arizona, in the Council Chambers.

Valerie Molina  
Mayor

## A. CALL TO ORDER

Mayor Molina called the meeting to order at 6:00 P.M.

Anita Cota  
Vice Mayor

## B. ROLL CALL

Councilmembers Present: Mayor Valerie Molina, Vice Mayor Anita Cota, Councilmember Gloria Cota, Councilmember Elvira Osuna, Councilmember Joe Sánchez, and Councilmember Ricardo Vital

Gloria Cota  
Councilmember

Councilmember Absent: Councilmember Faustino Valenzuela

Elvira Osuna  
Councilmember

Staff Present: Jeff Kulaga – Town Manager / Clerk, Bob Thaxton, Finance Director, Wayne Clement – Fire Chief, Gerardo Moreno – Public Works Director, Nancy Holguin, Community Development Coordinator, Jennifer Drury – Assistant to the Town Manager, Veronica Matuz – Senior Center Director, Senior Center Director, Kay Savard – Deputy Town Clerk, and Dave Ledyard – Town Attorney

Joe Sanchez  
Councilmember

## C. INVOCATION/PLEDGE OF ALLEGIANCE

Vice Mayor Cota provided the invocation. Mayor Molina then led the Pledge of Allegiance.

Faustino Valenzuela  
Councilmember

## D. APPROVAL OF MINUTES:

**Motion by Vice Mayor Cota to approve agenda item D1; second by Councilmember Sánchez. Motion passed unanimously 6-0.**

1. Councilmembers approved the September 27, 2018 Town Council Regular Meeting minutes.

Ricardo Vital  
Councilmember

E. CALL TO THE PUBLIC: Lisa Garcia stated that she lives in the Solarez neighborhood. Ms. Garcia discussed safety concerns regarding vehicular traffic, the lack of a sidewalk provided for children walking to school, views obstructed by parked vehicles, fire department access to a fire hydrant, and a “Kids at Play” sign that is facing the wrong direction. Ms. Garcia noted that she has contacted Town staff regarding her concerns.

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F. MAYOR and COUNCIL PRESENTATIONS: Mayor Molina read a proclamation declaring October, 2018, as Domestic Violence Awareness Month in the Town of Guadalupe.

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## G. DISCUSSION AND POSSIBLE ACTION ITEMS:

**1. CENSUS 2020 PRESENTATION:** Ms. Vianey Celestino, Partnership Specialist, provided a slide presentation outlining the planning and preparation efforts underway for the 2020 Census. Ms. Celestino stated that a census is conducted every ten years. Ms. Celestino then discussed how census data is used; where and how funding is allocated, based on census data; key dates for community involvement and data collection operations; the formation of a Complete Count Committee; census jobs available; and, ways community members can become involved with this process.



Valerie Molina  
Mayor

Anita Cota  
Vice Mayor

Gloria Cota  
Councilmember

Elvira Osuna  
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Ms. Celestino stated that the State of Arizona collects approximately \$2,000 per person, annually, that is counted in the census data. Currently, education efforts are underway; and, several census offices are in operation. Internet, telephone, and a paper questionnaire are the three methods that will be used to conduct the population count.

In response to concerns regarding how the census process will impact undocumented individuals, and benefit the community. Ms. Celestino noted that census data is protect information, for up to 72 years; and, urged Councilmembers to compile a list of trusted individuals and organizations that can communicate to community members that census data is protected information.

In response to a question, Ms. Celestino stated that census representatives have begun working with the Pascua Yaqui Tribe.

Bob Thaxton, Finance Director, stated that the number of community members that participate in the census has an impact on state shared revenues, which is funding allocated to communities based on their respective census counts. Ms. Celestino emphasized the importance of involving various community members and organizations in communicating the importance of participating in the census population count.

Councilmembers suggested using the Town’s marquee and community newspaper to promote participation in the census.

Jeff Kulaga, Town Manager / Clerk, emphasized the importance of gaining public trust throughout this process. Mr. Kulaga invited Councilmembers to make suggestions about which community members they would like to participate on a Complete Count Committee. The census will be promoted on the Town marquee, Facebook, and website.

Councilmembers suggested that information be made available to the public at the upcoming community Christmas party; and, consideration of forming a Complete Count Committee.

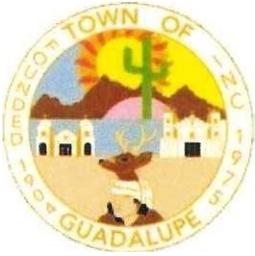
No action was taken on this agenda item.

**2. MODEL CITY TAX 2012-2014 AMENDMENTS TO THE TOWN OF GUADALUPE TAX CODE:** Jeff Kulaga, Town Manager / Clerk, introduced Lee Grafstrom, Tax Policy Analyst, League of Arizona Cities and Towns, who presented background information, analysis, and impacts of the Model City Tax Code 2012-2014 Amendments to amend and include in the Town of Guadalupe Tax Code.

Mr. Grafstrom stated that adoption of the 2012-2014 Model City Tax Code (MCTC) Amendments is procedural in nature. If adopted, the Town of Guadalupe Tax Code would be updated to reflect the 2012-2014 MCTC Amendments; and, there would be no impact to Town revenues. Currently, the Town of Guadalupe is operating under the 2011 MCTC.

In response to a question, if adopted, the Code changes will not impact Town businesses. Mr. Kulaga agreed that the changes to the Code are immaterial to the Town of Guadalupe business community. The purpose of the proposed Council action is to bring the Town of Guadalupe Tax Code into compliance with the MCTC. Staff is recommending that Council schedule an ordinance for adoption of the MCTC, for the October 11, 2018, Regular Town Council Meeting.

**Motion by Vice Mayor Cota to direct staff to schedule an ordinance for adoption for the October 11, 2018 Town Council Regular meeting to incorporate the 2012-2014 Model City Tax Code Amendments into the Town of Guadalupe Tax Code; second by Councilmember Osuna. Motion passed unanimously 6-0.**



### 3. 2018 AMENDMENTS TO THE TOWN OF GUADALUPE TAX CODE:

Lee Grafstrom, Tax Policy Analyst, League of Arizona Cities and Towns, outlined the following proposed 2018 amendments to the Town of Guadalupe Tax Code:

- a. Deselecting Local Option #B, removing the exemption for transactions with governmental agencies; and,
- b. Deselecting Model Option #15, hereby, the Town Use Tax is established at a tax rate of four percent (4.0%); and ,
- c. Adopting Local Option #JJ, exempting the Town from the Town Use Tax.

Valerie Molina  
Mayor

Mr. Grafstrom stated that deselecting Local Option #B, which excludes all governments from paying taxes. By deselecting Local Option #B, it will allow the Town of Guadalupe to collect taxes for construction activity in the Town of Guadalupe. This could impact construction sales tax for Frank Elementary School.

Anita Cota  
Vice Mayor

Mr. Grafstrom stated that, deselecting Model Option #15 will allow the Town of Guadalupe to impose a Use Tax. Use tax is imposed on purchases made from out of state sellers that are not subjected to State sales tax. This will bring fairness to local retail businesses who pay sales taxes, versus out of state sellers who do not pay local sales taxes. A majority of Arizona cities and towns impose a Use Tax. Mr. Grafstrom provided examples of when imposing a Use Tax on purchases would be applicable.

Gloria Cota  
Councilmember

Elvira Osuna  
Councilmember

In response to a question, Mr. Grafstrom noted that the Use Tax will be an additional charge to businesses; and, in terms of impacting individuals, items purchased under \$1,000 would not be impacted. If Councilmembers wish to adopt the proposed amendments (a-c above), staff could schedule this action for the December 13, 2018, Regular Council Meeting. Jeff Kulaga, Town Manager / Clerk, added that there is a public notification process and various other requirements. Should the Council vote to adopt an ordinance to implement the proposed changes to the Town of Guadalupe Tax Code, the Code changes would go into effect on February 1, 2019.

Joe Sanchez  
Councilmember

Faustino Valenzuela  
Councilmember

In response to a question concerning Frank Elementary School construction taxes, Mr. Kulaga stated that he is working with the school superintendent. If Council adopts the proposed amendments, the Town would be eligible to begin collecting construction sales tax beginning on February 1, 2019.

Ricardo Vital  
Councilmember

**Motion by Vice Mayor Cota to direct staff to schedule an ordinance for adoption for the December 13, 2018, Regular Council meeting; second by Councilmember Osuna. Motion passed unanimously 6-0.**

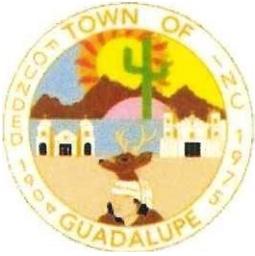
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**4. COUNCIL MEETING SCHEDULE:** Staff presented the Town Council Regular Meeting schedule for October, November, and December 2018. Jeff Kulaga, Town Manager / Clerk, stated that the October 25, 2018, Council meeting conflicts with the Spooktacular event. Councilmembers may wish to reschedule or cancel that Council meeting. In addition, staff is proposing that a Work Study Session be scheduled for staff to brief the Council on proposed Town Code of Ordinances codifications. Mr. Kulaga reviewed upcoming Council meeting dates and agenda items, and noted that the Council may also consider cancelling or rescheduling the December 27, 2018 Council meeting. could be an option for rescheduling or cancelling.

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**Motion by Vice Mayor Cota to reschedule the October 25, 2018 Regular Council Meeting, meeting to October 22, 2018.**

Discussion continued regarding whether or not to cancel the December 27, 2018, Regular Council Meeting.



**Vice Mayor Cota amended her earlier motion as follows: to reschedule the October 25, 2018, Regular Council Meeting, to Monday, October 22, 2018, with the Regular Council Meeting beginning at 5:00 p.m., immediately followed by a Work Study Session; second by Councilmember Vital.**

**Motion by Vice Mayor Cota to cancel the December 27, 2018, Regular Council Meeting; second by Councilmember Sánchez. Motion passed unanimously 6-0.**

Valerie Molina  
Mayor

Anita Cota  
Vice Mayor

Gloria Cota  
Councilmember

Elvira Osuna  
Councilmember

Joe Sanchez  
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#### 5. TOWN MANAGER'S REPORT

Jeff Kulaga, Town Manager /Clerk, provided the following updates:

- First weekend in October – community clean up event. Dumpsters will be available for bulk items, Friday through Saturday at noon.
- Saturday, October 13, 2018 – Pathways in Education is sponsoring Black Panther movie night at the Mercado, at no charge.
- Wednesday, September 26, 2018 – he attended the City of Tempe Grove Parkway/Priest Drive intersection reconfiguration meeting. Construction may begin in June, 2019.

#### 6. COUNCILMEMBERS' COMMENTS

##### ➤ Councilmember Cota

Thanked staff members for attending the meeting and singing Happy Birthday.

##### ➤ Councilmember Osuna

Thursday, October 25, 2018 – Encouraged vendors to participate in the Spooktacular event; and, would like staff to include Town of Guadalupe informational booths.

Thanked staff members for attending the meeting.

##### ➤ Vice Mayor Cota

Thanked staff members for attending.

Encouraged meeting attendees to forward informational news items to Councilmember Vital for inclusion in the Guadalupe Community Partnership Newsletter.

The Pascua Yaqui Tribal Recognition Day event went well; and, a mural from the event will be displayed at the Arizona State Fair.

##### ➤ Councilmember Sánchez

The Town marquee is having operational problems.

There will be a spay/neuter van on September 30<sup>th</sup>.

##### ➤ Councilmember Vital

Sunday, October 7, 2018 – Tempe Tardeada event. The PYT youth group will have a booth and there are still spots available.

Thursday, October 25, 2018 – Encouraged vendors to participate in the Spooktacular event.

Saturday, October 27, 2018 – United Way Call to Service event. Volunteers welcome.

Saturday, December 8, 2018 – Town of Guadalupe Christmas Party.

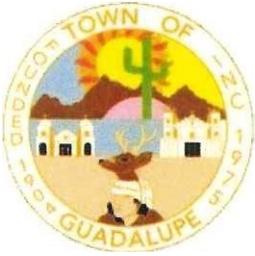
The Guadalupe Community Partnership Newsletter outlines upcoming events and is available in the Town Hall lobby.

##### ➤ Mayor Molina

The Pascua Yaqui Tribe would like to serve as a community partner for the upcoming Christmas party.

There are parking problems at Javes that need to be addressed.

November 30, 2018 – Town of Guadalupe tree lighting ceremony will be promoted to the community by the Town Events Coordinator, Christy.



## 7. ADJOURNMENT

**Motion by Vice Mayor Cota to adjourn; second by Councilmember Sánchez. Motion passed unanimously 6-0.**

The meeting was adjourned at 7:05 p.m.

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Valerie Molina, Mayor

Valerie Molina  
Mayor

ATTEST:

Anita Cota  
Vice Mayor

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Jeff Kulaga, Town Manager / Town Clerk

### CERTIFICATION

Gloria Cota  
Councilmember

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the Regular Town Council Meeting of the Town Council of Guadalupe, Arizona held on the 27<sup>th</sup> day of September, 2018. I further certify the meeting was duly called and held and that a quorum was present.

Elvira Osuna  
Councilmember

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Jeff Kulaga, Town Manager / Town Clerk

Joe Sanchez  
Councilmember

Faustino Valenzuela  
Councilmember

Ricardo Vital  
Councilmember

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October 5, 2018

To: The Honorable Mayor and Town Council

From: Jeff Kulaga, Town Manager / Clerk

**RE: October 11, 2018 Town Council Regular Meeting Information Report**

The purpose of this report is to provide brief information regarding each of the meeting's agenda items.

**Agenda Items:**

**G1. Public Hearing:** Hold a public hearing to receive public input regarding a proposed change to the Town of Guadalupe Tax Code pursuant to A.R.S. § 42-6053 related to Model City Tax Code 2012-2014 Amendments of the Town of Guadalupe Tax Code (Ordinance No. O2018.02). At the September 27, 2018, Regular Council Meeting, Town Council directed staff to proceed with a proposed change to the Town of Guadalupe Tax Code. The proposed changes relating to the Transaction Privilege Tax will adopt the Model City Tax Code (MCTC) 2012-2014 amendments to the Tax Code of the Town of Guadalupe by reference; providing for severability and establishing effective dates. Adoption of the MCTC 2012-2014 would bring the Town of Guadalupe Tax Code into conformance with the 2012-2014 amendments of the Model City Tax Code, Sections 1 through 16. The Town of Guadalupe is one of the cities and towns that have yet not adopted these amendments, as approved by the Municipal Tax Code Commission.

The summary of changes to the MCTC are attached. Overall, Sections 1 through 16 have immaterial impacts on the Town of Guadalupe, its residents, and businesses.

Adoption of these amendments includes adoption of Ordinance No. O2018.02, adopting the MCTC Amendments by reference to a Resolution (Resolution No. R2018.21, agenda item G2) that includes Sections 1 through 16 of the MCTC 2012-2014 Amendments, in their entirety. Once adopted, staff will provide public notification of the changes to the Town of Guadalupe Tax Code. Notice of Public Hearing has been properly published in a newspaper of general circulation 15 days prior to the date of this hearing. **(Pages 1-4)**

**G2. Model City Tax Code 2012-2014 Amendments to the Town of Guadalupe Tax Code (Ordinance No. O2018.02):** Council will review and may adopt Ordinance No. O2018.02 related to the Model City Tax Code 2012-2014 Amendments, Sections 1 through 16, to amend and include in the Town of Guadalupe Tax Code, and direct staff to move forward with implementation. Ordinance No. O2018.02 adopts the Model City Tax Code 2012-2014 Amendments, by reference, to Resolution No. R2018.21. **(Page 5)**

**G3. Model City Tax Code 2012-2014 Amendments of the Town of Guadalupe Tax Code (Resolution No. R2018.21):** Adoption of Resolution No. R2018.21 includes the 2012-2014 Model City Tax Code Amendments, Sections 1 through 16, in their entirety. Once adopted, staff will provide public notification of the changes impacting the Town of Guadalupe Tax Code. **(Pages 6-45)**

**G4. Guadalupe Fire Public Safety Personnel Retirement System Board Appointments:** Council will consider and may appoint and reappoint members to the Guadalupe Fire Public Safety Personnel Retirement System Board, pursuant to A.R.S. § 38-847.

Present members of this Board are as follows: Secretary: Rose Mary Arellano, Chairman: Bill Hernandez, Appointed: Yolanda Solarez, Denise Dominguez, and Firefighters: Dennis Dominguez,

Alan Romania. From research, this Guadalupe Board has been dormant since 2014; and, terms of office have expired for these Board members.

Members for consideration and possible appointment are: Jeff Kulaga, Town Manager/Clerk as Chair; Laurie Cota and Mary Uriarte as citizen representatives; and reappointing Dennis Dominguez and Alan Romania as Town of Guadalupe Fire Department representatives. Terms of office for one Fire Department elective position, and one appointed local board citizen member is for two years initially, and thereafter, for a four year term. All other positions on the board shall serve four year terms.

Board Member Name	Position	Term Expires
	Mayor or designee	10/31/2022
	Citizen representative	10/31/2020
	Citizen representative	10/31/2022
	Fire Department representative	10/31/2020
	Fire Department representative	10/31/2022

With the addition of a fulltime Firefighter in FY 2018/19, a need exists to convene the Board. The Board duties are as follows:

1. Local Board
2. Members required:
  - Chairman (Mayor or designee of Mayor )
  - 2 citizens (appointed by the Town Council )
  - 2 members elected by ballot (current Firefighters)
  - Secretary (from members)
3. Other necessary info:
  - Local board will meet 2 time per year
  - Within 10 days of appointment/election, each member shall take an oath of office
  - No later than 20 days after a meeting, must provide minutes to board of trustees
  - One voice, one vote per member of board
4. Board duties:
  - Decided all questions of eligibility, service credits and benefits (including determining amounts, manner and time of payment under system) and forward any such info to the board of trustees
  - Prescribe procedures of filing applications for benefits
  - Determine right to rehearing on original determination
  - To provide/distribute information regarding the system and annual reports
  - Receive and review actuarial valuation of the system
  - Receive and review reports on the financial condition of the fund
  - To appoint medical boards as necessary
  - To sue and be sued (funding for counsel provided by employer)
  - Adopt and establish rules as it deems necessary
  - If none are adopted, may use model uniform rule of local board
  - Keep on file all reports

There is no material for agenda item G4.

**G5. Approval of Claims:** Check register for September, 2018, totaling \$576,617.55. **(Pages 46-64)**

**G6. Executive Session:** At the Council's discretion, Council may vote to adjourn into Executive Session to obtain legal advice regarding town court safety measures and a contract dispute.

## SUMMARY OF CHANGES TO MODEL CITY TAX CODE

The attached Ordinance and Resolution incorporate into the local tax code all of the Model City Tax Code changes approved by the Municipal Tax Code Commission from 2012 through 2014, as described below by Resolution Section number.

### **Section 1**

Section 100 adds language to the existing definitions of "Business" and "Prosthetic". This change excludes the sale of electricity generated by consumer equipment from the definition of "Business". Adding this exclusion means persons that make such sales (e.g. residential solar energy sales) are not deemed to be in the business of providing Utilities, and thus are not required to have a Privilege Tax License to make such sales. The additional language that adds Orthodontics to the definition of "Prosthetic" is a change intended to conform the Code to State statute. These changes are effective retroactively from and after January 1, 2007 for "Business," and October 1, 2007 for "Prosthetic."

### **Section 2**

Section 120 is repealed, eliminating the definition of "Food for Home Consumption." The elements of this definition are incorporated in new Section 462, creating a separate "Food for Home Consumption" tax classification apart from the Retail classification. This section is effective from and after July 1, 2013.

### **Section 3**

Section 200 is amended to add conforming language under the determination of gross income that is related to nuclear fuel sales as found in State statute. This section is effective from and after July 1, 2013.

### **Section 4**

This section repeals and replaces all of Article III – Licensing and Recordkeeping. This is a critical step in TPT Simplification that has the effect of making licensing as uniform as possible across all cities and towns. Note that this section completely replaces the entirety of Article III in every city and town's tax code. This change also eliminates all Regulations numbered in the 300's, as well as eliminating all Green Sheet items related to tax licensing. This section also eliminates the use of the tax license as a means to regulate business for any purpose other than tax collection. From now on, all licensing and enforcement of a regulatory nature such as zoning, use permits, special events, inspections, etc., must be accomplished by a separate business license. This section is effective from and after January 1, 2015.

### **Section 5**

Section 425 is amended to add an exemption from tax on Job Printing for sales of postage and freight in conformity with State statute. This element is effective retroactively from and after September 21, 2006.

### **Section 6**

Section 445 is amended to adopt the final version of a new exemption for Real Property Leases between Affiliated Entities. This section is effective retroactively from and after July 1, 2013.

### **Section 7**

Section 450 is amended to conform to the new State exemption and city preemption that makes the leasing of certified ignition interlock devices required under DUI laws exempt from tax under Tangible Personal Property Rental. This section is effective retroactively from and after September 1, 2004.

### **Section 8**

Section 460 is amended in conformity with a new clarifying State exemption and matching city preemption that makes the retail sale of gift cards and other cash equivalents exempt from the tax under the Retail classification. This section is effective retroactively from and after October 1, 2007.

## SUMMARY OF CHANGES TO MODEL CITY TAX CODE

### **Section 9**

Section 462, Retail Sales: Food for Home Consumption is added to the standard Model Code language. This section incorporates all of the definitions and Regulations related to grocery sales that were previously included only in those communities that selected Model Option #2. With this change and standardization, Model Option #2 is eliminated from the Code. Cities and towns are now free to set a distinct Retail tax rate for grocery sales, which can be higher or lower than the regular Retail tax rate, or zero, as the community sees fit. This section is effective from and after July 1, 2013.

### **Section 10**

Section 465, Retail Sales: Exemptions has undergone significant changes, largely in name of conformity with State statute. A major goal of TPT Simplification was making conforming changes to the Retail classification of the MCTC that aligned with State statute wherever possible, with the intention of preparing for passage of the Marketplace Fairness Act. On the State tax side, the only change enacted was elimination of an exemption for in-store sales to non-residents that are shipped out of State (excluding vehicles). On the City side, this movement resulted in the elimination of Model Option #2, related to food for home consumption creating a separate classification; eliminating Local Option #AA, allowing tax exempt employee drinks and meals; and adding charter schools to the list that qualify for a food sale exemption. Also, wholly new conforming exemptions were adopted, including one for the sale of “renewable energy credits”; sale of periodicals to encourage tourism; sale of paper machine clothing to a paper manufacturer; sales of overhead materials used in performing government contracts; and the sale of fuels and sale of equipment to qualified environmental technology manufacturers. All of these changes are effective July 1, 2013, with the exception of the sale of “renewable energy credits” which is effective retroactively from and after January 1, 2007.

### **Section 11**

Changes to this section include adding in a specific exemption from the Utilities classification for sales of excess energy produced by a consumer’s photovoltaic system to a utility distributor, along with language that removes the sale of RECs from the Utilities classification. This provides the exemption under the Utilities classification to clarify that when the meter spins backward, the taxable measure is the net charge to the consumer, and that REC sales are not part of the gross receipts under Utilities. This section shall be effective from and after January 1, 2007.

### **Section 12**

Section 485 is added to the standard code language, creating a new classification that imposes tax on wastewater removal services. This section was formerly a Green Page in several cities. This conversion to standard code language is part of the ongoing effort to eliminate the Green Pages by either eliminating or adopting exception items. If a city chooses to impose tax on this activity, the tax rate should be tied to the rate imposed on the Utilities classification. This section shall be effective from and after July 1, 2013.

### **Section 13**

Section 570 is amended to grant the Tax Collector greater latitude in allowing extensions to taxpayers that are making a good faith effort to produce additional information during the audit protest process. Previously the code technically allowed only one 45-day extension to taxpayers protesting audit results, so actual practice resulted in many “unofficial” extensions. This change allows the Tax Collector to grant additional extension at their discretion. This section is deemed effective from and after July 1, 2008.

### **Section 14**

This section repeals Regulation 120.1 related to the definition of Food for Home Consumption, which has been incorporated in the text of new Section 462 noted above. This section shall be effective from and after July 1, 2013.

**SUMMARY OF CHANGES TO MODEL CITY TAX CODE****Section 15**

This section amends Regulation 270.1, adding the provision of wastewater removal services to the list of activities that are considered proprietary and therefore taxable when engaged in by a city or town. This section shall be effective from and after July 1, 2013.

**Section 16**

This section amends Regulation 460.1, adding the distinction from Retail for activities that fall under the two new classifications: Food for Home Consumption in Section 462, and Wastewater Removal Services in Section 485. This means that an exchange of tangible personal property that occurs under the activity described in Sections 462 or 485, is specifically NOT considered a Retail transaction. This section shall be effective from and after July 1, 2013.

# THE RECORD REPORTER

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RR# 3176667

## COPY OF NOTICE

(Not an Affidavit of Publication. Do not file.)

Reference #  
Notice Type: MCHRG NOTICE OF HEARING  
Ad Description TAX CODE AMENDMENTS

NOTICE OF A PUBLIC HEARING  
TAX CODE AMENDMENTS The  
Town Council of the Town of  
Guadalupe, Arizona will hold a public  
hearing on a proposed change to the  
Town of Guadalupe Tax Code  
pursuant to A.R.S. § 42-6053. The  
proposed changes relating to the  
Transaction Privilege Tax will adopt  
the 2012-2014 amendments to the  
Tax Code of the Town of Guadalupe  
by reference; providing for severability  
and establishing effective dates; The  
Hearing will be held at 6:00 p.m. on  
October 11, 2018 at the Town of  
Guadalupe, Town Hall, Council  
Chambers, 9241 South Avenida del  
Yaqui, Guadalupe, Arizona. Additional  
information can be obtained at Town  
Hall, 9241 South Avenida del Yaqui or  
the Town of Guadalupe website:  
[www.Guadalupeaz.org](http://www.Guadalupeaz.org).  
9/26/18

RR-3176667#

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**ORDINANCE NO. O2018.02**

AN ORDINANCE OF THE TOWN OF GUADALUPE, ARIZONA, RELATING TO THE TRANSACTION PRIVILEGE TAX; ADOPTING "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GUADALUPE" BY REFERENCE; PROVIDING FOR SEVERABILITY AND ESTABLISHING EFFECTIVE DATES.

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

Section 1: That certain document known as "The 2012-2014 Amendments to the Tax Code of the Town of Guadalupe", three copies of which are on file in the office of the town clerk of the Town of Guadalupe, Arizona, which document was made a public record by Resolution No. R2018.21 of the Town of Guadalupe, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 2: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference 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 3: The provisions of this ordinance conforms this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

PASSED AND ADOPTED by the Mayor and Council of the Town of Guadalupe, Arizona, this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Valerie Molina, Mayor

ATTEST:

\_\_\_\_\_  
Jeff Kulaga, Town Manager / Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ledyard, Town Attorney

**RESOLUTION NO. R2018.21**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA, DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE TOWN CLERK AND ENTITLED "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GUADALUPE".

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA:

THAT certain document entitled "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GUADALUPE", three copies of which are on file in the office of the town clerk, is hereby declared to be a public record, and said copies are ordered to remain on file with the town clerk.

PASSED AND ADOPTED BY THE Mayor and Council of the Town of Guadalupe, Arizona, this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Valerie Molina, Mayor

ATTEST:

\_\_\_\_\_  
Jeff Kulaga, Town Manager / Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ledyard, Town Attorney

**2012-2014 AMENDMENTS TO THE  
TAX CODE OF THE TOWN OF GUADALUPE**

**Section I. Model City Tax Code Section 9-100 is amended as follows, with an effective date of January 1, 2007 for the change to “Business”; October 1, 2007 for the change to “Prosthetic.”**

**Sec. 9-100. General definitions.**

For the purposes of this Chapter, the following definitions apply:

"Assembler" means a person who unites or combines products, wares, or articles of manufacture so as to produce a change in form or substance of such items without changing or altering component parts.

"Broker" means any person engaged or continuing in business who acts for another for a consideration in the conduct of a business activity taxable under this Chapter, and who receives for his principal all or part of the gross income from the taxable activity.

"Business" ~~means~~ INCLUDES all activities or acts, personal or corporate, engaged in ~~and~~ OR caused to be engaged in with the object of gain, benefit, or advantage, either directLY or indirectLY, but DOES not INCLUDE EITHER: casual activities or sales; OR THE TRANSFER OF ELECTRICITY FROM A SOLAR PHOTOVOLTAIC GENERATION SYSTEM TO AN ELECTRIC UTILITY DISTRIBUTION SYSTEM.

"Business Day" means any day of the week when the Tax Collector's office is open for the public to conduct the Tax Collector's business.

"Casual Activity or Sale" means a transaction of an isolated nature made by a person who neither represents himself to be nor is engaged in a business subject to a tax imposed by this Chapter. However, no sale, rental, license for use, or lease transaction concerning real property nor any activity entered into by a business taxable by this Chapter shall be treated, or be exempt, as casual. This definition shall include sales of used capital assets, provided that the volume and frequency of such sales do not indicate that the seller regularly engages in selling such property.

"Combined Taxes" means the sum of all applicable Arizona Transaction Privilege and Use Taxes; all applicable transportation taxes imposed upon gross income by this County as authorized by Article III, Chapter 6, Title 42, Arizona Revised Statutes; and all applicable taxes imposed by this Chapter.

"Commercial Property" is any real property, or portion of such property, used for any purpose other than lodging or lodging space, including structures built for lodging but used otherwise, such as model homes, apartments used as offices, etc.

"Communications Channel" means any line, wire, cable, microwave, radio signal, light beam, telephone, telegraph, or any other electromagnetic means of moving a message.

"Construction Contracting" refers to the activity of a construction contractor.

"Construction Contractor" means a person who undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development, or improvement to real property, or to do any part thereof. "Construction contractor" includes subcontractors, specialty contractors, prime contractors, and any person receiving consideration for the general supervision and/or coordination of such a construction project except for

**2012-2014 AMENDMENTS TO THE  
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remediation contracting. This definition shall govern without regard to whether or not the construction contractor is acting in fulfillment of a contract.

"Delivery (of Notice) by the Tax Collector" means "receipt (of notice) by the taxpayer".

"Delivery, Installation, or Other Direct Customer Services" means services or labor, excluding repair labor, provided by a taxpayer to or for his customer at the time of transfer of tangible personal property; provided further that the charge for such labor or service is separately billed to the customer and maintained separately in the taxpayer's books and records.

"Engaging", when used with reference to engaging or continuing in business, includes the exercise of corporate or franchise powers.

"Equivalent Excise Tax" means either:

- (1) a Privilege or Use Tax levied by another Arizona municipality upon the transaction in question, and paid either to such Arizona municipality directly or to the vendor; or
- (2) an excise tax levied by a political subdivision of a state other than Arizona upon the transaction in question, and paid either to such jurisdiction directly or to the vendor; or
- (3) an excise tax levied by a Native American Government organized under the laws of the federal government upon the transaction in question, and paid either to such jurisdiction directly or to the vendor.

"Federal Government" means the United States Government, its departments and agencies; but not including national banks or federally chartered or insured banks, savings and loan institutions, or credit unions.

"Food" means any items intended for human consumption as defined by rules and regulations adopted by the Department of Revenue, State of Arizona, pursuant to A.R.S. Section 42-5106. Under no circumstances shall "food" include alcoholic beverages or tobacco, or food items purchased for use in conversion to any form of alcohol by distillation, fermentation, brewing, or other process. Under no circumstances shall "food" include an edible product, beverage, or ingredient infused, mixed, or in any way combined with medical marijuana or an active ingredient of medical marijuana.

"Hotel" means any public or private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within the Town offering lodging, wherein the owner thereof, for compensation, furnishes lodging to any transient, except foster homes, rest homes, sheltered care homes, nursing homes, or primary health care facilities.

"Jet Fuel" means jet fuel as defined in A.R.S. Section 42-5351.

"Job Printing" means the activity of copying or reproducing an article by any means, process, or method. "Job printing" includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.

"Lessee" includes the equivalent person in a rental or licensing agreement for all purposes of this Chapter.

"Lessor" includes the equivalent person in a rental or licensing agreement for all purposes of this Chapter.

"Licensing (for Use)" means any agreement between the user ("licensee") and the owner or the owner's agent ("licensor") for the use of the licensor's property whereby the licensor receives consideration, where such agreement does not qualify as a "sale" or "lease" or "rental" agreement.

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"Lodging (Lodging Space)" means any room or apartment in a hotel or any other provider of rooms, trailer spaces, or other residential dwelling spaces; or the furnishings or services and accommodations accompanying the use and possession of said dwelling space, including storage or parking space for the property of said tenant.

"Manufactured Buildings" means a manufactured home, mobile home or factory built building, as defined in A.R.S. Section 41-2142.

"Manufacturer" means a person engaged or continuing in the business of fabricating, producing, or manufacturing products, wares, or articles for use from other forms of tangible personal property, imparting to such new forms, qualities, properties, and combinations.

"Medical marijuana" means "marijuana" used for a "medical use" as those terms are defined in A.R.S. Section 36-2801.

"Mining and Metallurgical Supplies" means all tangible personal property acquired by persons engaged in activities defined in Section 9-432 for such use. This definition shall not include:

- (1) janitorial equipment and supplies.
- (2) office equipment, office furniture, and office supplies.
- (3) motor vehicles licensed for use upon the highways of the State.

"Modifier" means a person who reworks, changes, or adds to products, wares, or articles of manufacture.

"Nonprofit Entity" means any entity organized and operated exclusively for charitable purposes, or operated by the Federal Government, the State, or any political subdivision of the State.

"Occupancy (of Real Property)" means any occupancy or use, or any right to occupy or use, real property including any improvements, rights, or interests in such property.

"Out-of-Town Sale" means the sale of tangible personal property and job printing if all of the following occur:

- (1) transference of title and possession occur without the Town; and
- (2) the stock from which such personal property was taken was not within the corporate limits of the Town; and
- (3) the order is received at a permanent business location of the seller located outside the Town; which location is used for the substantial and regular conduct of such business sales activity. In no event shall the place of business of the buyer be determinative of the situs of the receipt of the order.

For the purpose of this definition it does not matter that all other indicia of business occur within the Town, including, but not limited to, accounting, invoicing, payments, centralized purchasing, and supply to out-of-Town storehouses and out-of-Town retail branch outlets from a primary storehouse within the Town.

"Out-of-State Sale" means the sale of tangible personal property and job printing if all of the following occur:

- (1) the order is placed from without the State of Arizona; and
- (2) the property is delivered to the buyer at a location outside the State; and

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- (3) the property is purchased for use outside the State.

"Owner-Builder" means an owner or lessor of real property who, by himself or by or through others, constructs or has constructed or reconstructs or has reconstructed any improvement to real property.

"Person" means an individual, firm, partnership, joint venture, association, corporation, estate, trust, receiver, syndicate, broker, the Federal Government, this State, or any political subdivision or agency of this State. For the purposes of this Chapter, a person shall be considered a distinct and separate person from any general or limited partnership or joint venture or other association with which such person is affiliated. A subsidiary corporation shall be considered a separate person from its parent corporation for purposes of taxation of transactions with its parent corporation.

"Prosthetic" means any of the following tangible personal property if such items are prescribed or recommended by a licensed podiatrist, chiropractor, dentist, physician or surgeon, naturopath, optometrist, osteopathic physician or surgeon, psychologist, hearing aid dispenser, physician assistant, nurse practitioner or veterinarian:

- (1) any man-made device for support or replacement of a part of the body, or to increase acuity of one of the senses. Such items include: prescription eyeglasses; contact lenses; hearing aids; artificial limbs or teeth; neck, back, arm, leg, or similar braces.
- (2) insulin, insulin syringes, and glucose test strips sold with or without a prescription.
- (3) hospital beds, crutches, wheelchairs, similar home health aids, or corrective shoes.
- (4) drugs or medicine, including oxygen.
- (5) equipment used to generate, monitor, or provide health support systems, such as respiratory equipment, oxygen concentrator, dialysis machine.
- (6) durable medical equipment which has a federal health care financing administration common procedure code, is designated reimbursable by Medicare, can withstand repeated use, is primarily and customarily used to serve a medical purpose, is generally not useful to a person in the absence of illness or injury and is appropriate for use in the home.
- (7) ORTHODONTIC DEVICES DISPENSED BY A DENTAL PROFESSIONAL WHO IS LICENSED UNDER TITLE 32, CHAPTER 11 TO A PATIENT AS PART OF THE PRACTICE OF DENTISTRY.

- ~~(7)~~(8) Under no circumstances shall "prosthetic" include medical marijuana regardless of whether it is sold or dispensed pursuant to a prescription, recommendation, or written certification by any authorized person.

"Qualifying Community Health Center"

- (1) means an entity that is recognized as nonprofit under 501(c)(3) of the United States Internal Revenue Code, that is a community-based, primary care clinic that has a community-based board of directors and that is either:
  - (a) the sole provider of primary care in the community.

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(b) a nonhospital affiliated clinic that is located in a federally designated medically underserved area in this State.

(2) includes clinics that are being constructed as qualifying community health centers.

"Qualifying Health Care Organization" means an entity that is recognized as nonprofit under Section 501(c) of the United States Internal Revenue Code and that uses, saves or invests at least eighty percent (80%) of all monies that it receives from all sources each year only for health and medical related educational and charitable services, as documented by annual financial audits prepared by an independent certified public accountant, performed according to generally accepted accounting standards and filed annually with the Arizona Department of Revenue. Monies that are used, saved or invested to lease, purchase or construct a facility for health and medical related education and charitable services are included in the eighty percent (80%) requirement.

"Qualifying Hospital" means any of the following:

- (1) a licensed hospital which is organized and operated exclusively for charitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
- (2) a licensed nursing care institution or a licensed residential care institution or a residential care facility operated in conjunction with a licensed nursing care institution or a licensed kidney dialysis center, which provides medical services, nursing services or health related services and is not used or held for profit.
- (3) a hospital, nursing care institution or residential care institution which is operated by the federal government, this State or a political subdivision of this State.
- (4) a facility that is under construction and that on completion will be a facility under subdivision (1), (2) or (3) of this paragraph.

"Receipt (of Notice) by the Taxpayer" means the earlier of actual receipt or the first attempted delivery by certified United States mail to the taxpayer's address of record with the Tax Collector.

"Remediation" means those actions that are reasonable, necessary, cost-effective and technically feasible in the event of the release or threat of release of hazardous substances into the environment such that the waters of the State are or may be affected, such actions as may be necessary to monitor, assess and evaluate such release or threat of release, actions of remediation, removal or disposal of hazardous substances or taking such other actions as may be necessary to prevent, minimize or mitigate damage to the public health or welfare or to the waters of the State which may otherwise result from a release or threat of release of a hazardous substance that will or may affect the waters of the State. Remediation activities include the use of biostimulation with indigenous microbes and bioaugmentation using microbes that are nonpathogenic, nonopportunistic and that are naturally occurring. Remediation activities may include community information and participation costs and providing an alternative drinking water supply.

"Rental Equipment" means tangible personal property sold, rented, leased, or licensed to customers to the extent that the item is actually used by the customer for rental, lease, or license to others; provided that:

- (1) the vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and

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- (2) the item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen percent (15%) of its actual use.

"Rental Supply" means an expendable or nonexpendable repair or replacement part sold to become part of "rental equipment", provided that:

- (1) the documentation relating to each purchased item so claimed specifically itemizes to the vendor the actual item of "rental equipment" to which the purchased item is intended to be attached as a repair or replacement part; and
- (2) the vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and
- (3) the item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen percent (15%) of its actual use.

"Repairer" means a person who restores or renews products, wares, or articles of manufacture.

"Resides within the Town" means in cases other than individuals, whose legal addresses are determinative of residence, the engaging, continuing, or conducting of regular business activity within the Town.

"Restaurant" means any business activity where articles of food, drink, or condiment are customarily prepared or served to patrons for consumption on or off the premises, also including bars, cocktail lounges, the dining rooms of hotels, and all caterers. For the purposes of this Chapter, a "fast food" business, which includes street vendors and mobile vendors selling in public areas or at entertainment or sports or similar events, who prepares or sells food or drink for consumption on or off the premises is considered a "restaurant", and not a "retailer".

"Retail Sale (Sale at Retail)" means the sale of tangible personal property, except the sale of tangible personal property to a person regularly engaged in the business of selling such property.

"Retailer" means any person engaged or continuing in the business of sales of tangible personal property at retail.

"Sale" means any transfer of title or possession, or both, exchange, barter, conditional or otherwise, in any manner or by any means whatsoever, including consignment transactions and auctions, of property for a consideration. "Sale" includes any transaction whereby the possession of such property is transferred but the seller retains the title as security for the payment of the price. "Sale" also includes the fabrication of tangible personal property for consumers who, in whole or in part, furnish either directly or indirectly the materials used in such fabrication work.

"Solar Daylighting" means a device that is specifically designed to capture and redirect the visible portion of the solar beam, while controlling the infrared portion, for use in illuminating interior building spaces in lieu of artificial lighting.

"Solar Energy Device" means a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar daylighting or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity. Solar

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energy systems may also have the capability of storing solar energy for future use. Passive systems shall clearly be designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.

"Speculative Builder" means either:

- (1) an owner-builder who sells or contracts to sell, at any time, improved real property (as provided in Section 9-416) consisting of:
  - (A) custom, model, or inventory homes, regardless of the stage of completion of such homes; or
  - (B) improved residential or commercial lots without a structure; or
- (2) an owner-builder who sells or contracts to sell improved real property, other than improved real property specified in subsection (1) above:
  - (A) prior to completion; or
  - (B) before the expiration of twenty-four (24) months after the improvements of the real property sold are substantially complete.

"Substantially Complete" means the construction contracting or reconstruction contracting:

- (1) has passed final inspection or its equivalent; or
- (2) certificate of occupancy or its equivalent has been issued; or
- (3) is ready for immediate occupancy or use.

"Supplier" means any person who rents, leases, licenses, or makes sales of tangible personal property within the Town, either directly to the consumer or customer or to wholesalers, jobbers, fabricators, manufacturers, modifiers, assemblers, repairers, or those engaged in the business of providing services which involve the use, sale, rental, lease, or license of tangible personal property.

"Tax Collector" means the Town Council or his designee or agent for all purposes under this Chapter.

"Taxpayer" means any person liable for any tax under this Chapter.

"Taxpayer Problem Resolution Officer" means the individual designated by the Town to perform the duties identified in Sections 9-515 and 9-516. In cities with a population of 50,000 or more, the Taxpayer Problem Resolution Officer shall be an employee of the Town. In cities with a population of less than 50,000, the Taxpayer Problem Resolution Officer need not be an employee of the Town. Regardless of whether the Taxpayer Problem Resolution Officer is or is not an employee of the Town, the Taxpayer Problem Resolution Officer shall have substantive knowledge of taxation. The identity of and telephone number for the Taxpayer Problem Resolution Officer can be obtained from the Tax Collector.

"Telecommunication Service" means any service or activity connected with the transmission or relay of sound, visual image, data, information, images, or material over a communications channel or any combination of communications channels.

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"Transient" means any person who either at the person's own expense or at the expense of another obtains lodging space or the use of lodging space on a daily or weekly basis, or on any other basis for less than thirty (30) consecutive days.

"Utility Service" means the producing, providing, or furnishing of electricity, electric lights, current, power, gas (natural or artificial), or water to consumers or ratepayers.

**Section II. Model City Tax Code Section 9-120 and Model Option #2 is repealed, with an effective date of July 1, 2013.**

~~Sec. 9-120. (Reserved)~~

**Section III. Model City Tax Code Section 9-200 is amended as follows, with an effective date of July 1, 2013.**

**Sec. 9-200. Determination of gross income: in general.**

- (a) Gross income includes:
- (1) the value proceeding or accruing from the sale of property, the providing of service, or both.
  - (2) the total amount of the sale, lease, license for use, or rental price at the time of such sale, rental, lease, or license.
  - (3) all receipts, cash, credits, barter, exchange, reduction of or forgiveness of indebtedness, and property of every kind or nature derived from a sale, lease, license for use, rental, or other taxable activity.
  - (4) all other receipts whether payment is advanced prior to, contemporaneous with, or deferred in whole or in part subsequent to the activity or transaction.
- (b) Barter, exchange, trade-outs, or similar transactions are includable in gross income at the fair market value of the service rendered or property transferred, whichever is higher, as they represent consideration given for consideration received.
- (c) No deduction or exclusion is allowed from gross income on account of the cost of the property sold, the time value of money, expense of any kind or nature, losses, materials used, labor or service performed, interest paid, or credits granted.

(D) FOR THE PURPOSES OF THIS CHAPTER THE TOTAL AMOUNT OF GROSS INCOME, GROSS RECEIPTS OR GROSS PROCEEDS OF SALES FOR NUCLEAR FUEL SHALL BE DEEMED TO BE THE VALUE OF THE PURCHASE PRICE OF URANIUM OXIDE USED IN PRODUCING THE FUEL. THE TAX IMPOSED BY THIS CHAPTER MAY BE IMPOSED ONLY ONCE FOR ANY ONE QUANTITY OR BATCH OF NUCLEAR FUEL REGARDLESS OF THE

**2012-2014 AMENDMENTS TO THE  
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NUMBER OF TRANSACTIONS OR FINANCING ARRANGEMENTS WHICH MAY OCCUR  
WITH RESPECT TO THAT NUCLEAR FUEL.

**Section IV. Model City Tax Code Article III is REPEALED AND REPLACED IN ITS  
ENTIRETY with the following sections 9-300 through 9-380, effective January 1, 2015.**

**Article III - Licensing and Recordkeeping**

**Sec. 9-300. Licensing requirements.**

- (a) The following persons shall make application to the Tax Collector for a Transaction Privilege and Use Tax License and no person shall engage or continue in business or engage in such activities until he shall have such a license:
- (1) Every person engaging or continuing in business activities within the city or town upon which a Transaction Privilege Tax is imposed by this Chapter.
  - (2) (Reserved)
  - (3) (Reserved)
- (b) For the purpose of determining whether a Transaction Privilege and Use Tax License is required, a person shall be deemed to be "engaging or continuing in business" within the city or town if:
- (1) engaging in any activity as a principal or broker, the gross receipts of which may be subject to Transaction Privilege Tax under Article IV of this Chapter, or
  - (2) maintaining within the city or town directly, or if a corporation by a subsidiary, an office, distribution house, sales house, warehouse or other place of business; maintaining within the city or town directly, or if a corporation by a subsidiary, any real or tangible personal property; or having any agent or other representative operating within the city or town under the authority of such person, or if a corporation by a subsidiary, irrespective of whether such place of business, property, or agent or other representative is located here permanently or temporarily, or
  - (3) soliciting sales, orders, contracts, leases, and other similar forms of business relationships, within the city or town from customers, consumers, or users located within the city or town, by means of salesmen, solicitors, agents, representatives, brokers, and other similar agents or by means of catalogs or other advertising, whether such orders are received or accepted within or without this city or town.
  - (4) (Reserved)
  - (5) (Reserved)
- (c) A person engaging in more than one activity subject to Transaction Privilege Tax at any one business location is not required to obtain a separate license for each activity, provided that, at the time such

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person makes application for a license, he shall list on such application each category of activity in which he is engaged.

- (d) The licensee shall inform the Tax Collector of any changes in his business activities, location, or mailing address within thirty (30) days.
- (e) Limitation. The issuance of a Transaction Privilege and Use Tax License by the Tax Collector shall in no way be construed as permission to operate a business activity in violation of any other law or regulation to which such activity may be subject.
- (f) Casual activity. For the purposes of this Chapter, individuals engaging in a “casual activity or sale” are not subject to the license requirements imposed under this Article provided that they are only engaged in private sales activities, such as the sale of a personal automobile or garage sale, on no more than three separate occasions during any calendar year.

**Sec. 9-310. Licensing: special requirements.**

- (a) Partnerships. Application for a Transaction Privilege and Use Tax License for a partnership engaging or continuing in business shall provide, as a minimum, the names and addresses of all general partners. Licenses issued to persons engaging in business as partners, limited or general, shall be in the name of the partnership.
- (b) Limited Liability Companies. Application for a Transaction Privilege and Use Tax License for a Limited Liability Company (LLC) engaging or continuing in business shall provide, as a minimum, the names and addresses of all members and the manager. Licenses issued to persons engaging in business as Limited Liability Companies, shall be in the name of the LLC.
- (c) Corporations. Application for a Transaction Privilege and Use Tax License for a corporation engaging or continuing in business shall provide, as a minimum, the names and addresses of both the Chief Executive Officer and Chief Financial Officer of the corporation. Licenses issued to persons engaging in business as corporations shall be in the name of the corporation.
- (d) Multiple Locations or Multiple Business Names. A person engaging or continuing in one or more businesses at two (2) or more locations or under two (2) or more business names shall procure a license for each such location or business name. A "location" is a place of a separate business establishment.
- (e) Real Property Rental, Leasing, and Licensing for Use. In all cases the Transaction Privilege and Use Tax License shall be issued only to the owner of the real property regardless of the owner engaging a property manager or other broker to oversee the owner’s business activity including filing tax returns on behalf of the owner. Each rental property that can be independently sold or transferred is deemed to be a separate business establishment. Each platted parcel of real property subject to the tax imposed by this Chapter is deemed to be a separate business establishment and requires a separate license, regardless of the number of rental units located on that platted parcel. If one structure is located on multiple parcels in a manner such that ownership of an individual parcel cannot be sold or transferred without requiring alteration to divide the structure, one license shall be required for all affected parcels.

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**Sec. 9-320. License fees; annual renewal; renewal fees.**

- (a) The Transaction Privilege and Use Tax License shall be valid upon receipt of a non-refundable license fee of two dollars (\$2.00), except for a license to engage in the business activity of residential or commercial real property rental, leasing, and licensing for use as separately identified in this Section. The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such annual renewal fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.
- (b) The Transaction Privilege and Use Tax License to engage in the business activity of residential real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of two dollars (\$2.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.
- (c) The Transaction Privilege and Use Tax License to engage in the business activity of commercial real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of two dollars (\$2.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.

**Sec. 9-330. Licensing: duration; transferability; display; penalties; penalty waiver; relicensing; fees collectible as if taxes.**

- (a) The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying the applicable license renewal fee for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January. Application and payment of the annual fee must be received in the Tax Collector's office to be deemed paid and received.
- (b) The Transaction Privilege and Use Tax License shall be nontransferable between owners or locations, and shall be on display to the public in the licensee's place of business.

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- (c) Any person required to be licensed under this Chapter who fails to obtain a license on or before conducting any business activity requiring such license shall be subject to the license fees due for each year in business plus a penalty in the amount of fifty percent (50%) of the applicable fee for each period of time for which such fee would have been imposed, from and after the date on which such activity commenced until paid. This penalty shall be in addition to any other penalty imposed under this Chapter and must be paid prior to the issuance of any license. License fee penalties may be waived by the Tax Collector subject to the same terms as the waiver of tax penalties as provided for in Section 9-540.
- (d) Any licensee who fails to renew his license on or before the due date shall be deemed to be operating without a license following such due date, and shall be subject to all penalties imposed under this Chapter against persons required to be licensed and operating without a license. The non-licensed status may be removed by payment of the annual license fee for each year or portion of a year he operated without a license, plus a license fee penalty of 50% of the license fee due for each year. License fee penalties may be waived by the Tax Collector subject to the same terms as the waiver of tax penalties as provided for in Section 9-540.
- (e) Any licensee who permits his license to expire through cancellation as provided in Section 9-340, by his request for cancellation, by surrender of the license, or by the cessation of the business activity for which the license was issued, and who thereafter applies for a license, shall be granted a new license as a new applicant and shall pay the current license fee imposed under Section 9-320.
- (f) Any licensee who needs a copy of his Transaction Privilege and Use Tax License which is still in effect shall be charged the current license fee for each reissuance of a license.
- (g) Any person conducting a business activity subject to licensing without obtaining a Transaction Privilege and Use Tax License shall be liable to the Town for all applicable fees and penalties and shall be subject to the provisions of Sections 9-580 and 9-590, to the same extent as if such fees and penalties were taxes and penalties under such Sections.

**Sec. 9-340. Licensing: cancellation; revocation.**

- (a) Cancellation. The Tax Collector may cancel the Transaction Privilege and Use Tax License of any licensee as "inactive" if the taxpayer, required to report monthly, has neither filed any return nor remitted any taxes imposed by this Chapter for a period of six (6) consecutive months; or, if required to report quarterly, has neither filed any return nor remitted any taxes imposed by this Chapter for two (2) consecutive quarters; or, if required to report annually, has neither filed any return nor remitted any taxes imposed by this Chapter when such annual report and tax are due to be filed with and remitted to the Tax Collector.
- (b) Revocation. If any licensee fails to pay any tax, interest, penalty, fee, or sum required to be paid under this Chapter, or if such licensee fails to comply with any other provisions of this Chapter, the Tax Collector may revoke the Transaction Privilege and Use Tax License of said licensee.

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- (c) Notice and Hearing. The Tax Collector shall deliver notice to such licensee of cancellation or revocation of the Transaction Privilege and Use Tax License. If the licensee requests a hearing within twenty (20) days of receipt of such notice, he shall be granted a hearing before the Tax Collector.
- (d) After cancellation or revocation of a taxpayer's license, the taxpayer shall not be issued a new license until all reports have been filed; all fees, taxes, interest, and penalties due have been paid; and he is in compliance with all provisions of this Chapter.

**Sec. 9-350. Operating without a license.**

It shall be unlawful for any person who is required by this Chapter to obtain a Transaction Privilege and Use Tax License to engage in or continue in business without a license. The Tax Collector shall assess any delinquencies in tax, interest, and penalties which may apply against such person upon any transactions subject to the taxes imposed by this Chapter.

**Sec. 9-360. Recordkeeping requirements.**

- (a) It shall be the duty of every person subject to the tax imposed by this Chapter to keep and preserve suitable records and such other books and accounts as may be necessary to determine the amount of tax for which he is liable under this Chapter. The books and records must contain, at a minimum, such detail and summary information as may be required by this Article; or when records are maintained within an electronic data processing (EDP) system, the requirements established by the Arizona Department of Revenue for privilege tax filings will be accepted. It shall be the duty of every person to keep and preserve such books and records for a period equal to the applicable limitation period for assessment of tax, and all such books and records shall be open for inspection by the Tax Collector during any business day.
- (b) The Tax Collector may direct, by letter, a specific taxpayer to keep specific other books, records, and documents. Such letter directive shall apply:
  - (1) only for future reporting periods, and
  - (2) only by express determination of the Tax Collector that such specific recordkeeping is necessary due to the inability of the taxing jurisdiction to conduct an adequate examination of the past activities of the taxpayer, which inability resulted from inaccurate or inadequate books, records, or documentation maintained by the taxpayer.

**Sec. 9-362. Recordkeeping: income.**

The minimum records required for persons having gross income subject to, or exempt or excluded from, tax by this Chapter must show:

- (a) The gross income of the taxpayer attributable to any activity occurring in whole or in part in the Town.
- (b) The gross income taxable under this Chapter, divided into categories as stated in the official Town tax return.

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- (c) The gross income subject to Arizona Transaction Privilege Taxes, divided into categories as stated in the official State tax return.
- (d) The gross income claimed to be exempt, and with respect to each activity or transaction so claimed:
  - (1) If the transaction is claimed to be exempt as a sale for resale or as a sale, rental, lease, or license for use of rental equipment:
    - (A) The Town Privilege License number and State Transaction Privilege Tax License number of the customer (or the equivalent Town, if applicable, and state tax numbers of the Town and state where the customer resides), and
    - (B) The name, business address, and business activity of the customer, and
    - (C) Evidence sufficient to persuade a reasonably prudent businessman that the transaction is believed to be in good faith a purchase for resale, or a purchase, rental, lease, or license for use of rental equipment, by the vendee in the ordinary and regular course of his business activity, as provided by Regulation.
  - (2) If the transaction is claimed to be exempt for any other reason:
    - (A) The name, business address, and business activity of the customer, and
    - (B) Evidence which would establish the applicability of the exemption to a reasonably prudent businessman acting in good faith. Ordinary business documentation which would reasonably indicate the applicability of an exemption shall be sufficient to relieve the person on whom the tax would otherwise be imposed from liability therein, if he acts in good faith as provided by Regulation.
- (e) With respect to those allowed deductions or exclusions for tax collected or charges for delivery or other direct customer services, where applicable, evidence that the deductible income has been separately stated and shown on the records of the taxpayer and on invoices or receipts provided to the customer. All other deductions, exemptions, and exclusions shall be separately shown and substantiated.
- (f) With respect to special classes and activities, such other books, records, and documentation as the Tax Collector, by regulation, shall deem necessary for specific classes of taxpayer by reason of the specialized business activity of any such class.
- (g) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt, and excluded income defined by this Chapter.

**Sec. 9-364. Recordkeeping: expenditures.**

The minimum records required for persons having expenditures, costs, purchases and rental or lease or license expenses subject to, or exempt or excluded from, tax by this Chapter are:

- (a) The total price of all goods acquired for use or storage in the Town.

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- (b) The date of acquisition and the name and business address of the seller or lessor of all goods acquired for use or storage in the Town.
- (c) Documentation of taxes, freight, and direct customer service labor separately charged and paid for each purchase, rental, lease, or license.
- (d) The gross price of each acquisition claimed as exempt from tax, and with respect to each transaction so claimed, sufficient evidence to satisfy the Tax Collector that the exemption claimed is applicable.
- (e) As applicable to each taxpayer, documentation sufficient to the Tax Collector, so that he may ascertain:
  - (1) All construction expenditures and all Privilege and Use Taxes claimed paid, relating to owner-builders and speculative builders.
  - (2) Disbursement of collected gratuities and related payroll information required of restaurants.
  - (3) (Reserved)
    - (A) (Reserved)
    - (B) (Reserved)
  - (4) The validity of any claims of proof of exemption.
  - (5) A claimed alternative prior value for reconstruction.
  - (6) (Reserved)
  - (7) (Reserved)
  - (8) Payments of tax to the Arizona Department of Transportation and computations therefor, when a motor-vehicle transporter claims such the exemption.
  - (9) (Reserved)
- (f) Any additional documentation as the Tax Collector, by Regulation, shall deem necessary for any specific class of taxpayer by reason of the specialized business activity of specific exemptions afforded to that class of taxpayer.
- (g) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt, and excluded expenditures as defined by this Chapter.

**Sec. 9-366. Recordkeeping: out-of-Town and out-of-State sales.**

- (a) Out-of-Town Sales. Any person engaging or continuing in a business who claims out-of-Town sales shall maintain and keep accounting records or books indicating separately the gross income from the sales of tangible personal property from such out-of-Town branches or locations.
- (b) Out-of-State sales. Persons engaged in a business claiming out-of-State sales shall maintain accounting records or books indicating for each out-of-State sale the following documentation:
  - (1) documentation of location of the buyer at the time of order placement; and

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- (2) shipping, delivery, or freight documents showing where the buyer took delivery; and
- (3) documentation of intended location of use or storage of the tangible personal property sold to such buyer.

**Sec. 9-370. Recordkeeping: claim of exclusion, exemption, deduction, or credit; documentation; liability.**

- (a) All deductions, exclusions, exemptions and credits provided in this Chapter are conditional upon adequate proof and documentation of such as may be required under A.R.S. Section 42-5022 or by this Chapter or Regulation.
- (b) Any person who claims and receives an exemption, deduction, exclusion, or credit to which he is not entitled under this Chapter, shall be subject to, liable for, and pay the tax on the transaction as if the vendor subject to the tax had passed the burden of the payment of the tax to the person wrongfully claiming the exemption. A person who wrongfully claimed such exemption shall be treated as if he is delinquent in the payment of the tax and shall be subject to interest and penalties upon such delinquency. However, if the tax is collected from the vendor on such transaction it shall not again be collected from the person claiming the exemption, or if collected from the person claiming the exemption it shall not also be collected from the vendor.

**Sec. 9-372. Proof of exemption: sale for resale; sale, rental, lease, or license of rental equipment.**

A claim of purchase for resale or of purchase, rental, lease, or license for rent, lease, or license is valid only if the evidence is sufficient to persuade a reasonably prudent businessman that the particular item is being acquired for resale or for rental, lease, or license in the ordinary course of business. The fact that the acquiring person possesses a Privilege License number, and makes a verbal claim of "sale for resale or lease" or "lease for re-lease" does not meet this burden and is insufficient to justify an exemption. The "reasonable evidence" must be evidence which exists objectively, and not merely in the mind of the vendor, that the property being acquired is normally sold, rented, leased, or licensed by the acquiring person in the ordinary course of business. Failure to obtain such reasonable evidence at the time of the transaction will be a basis for disallowance of any claimed deduction on returns filed for such transactions.

**Sec. 9-380. Inadequate or unsuitable records.**

In the event the records provided by the taxpayer are considered by the Tax Collector to be inadequate or unsuitable to determine the amount of the tax for which such taxpayer is liable under the provisions of this Chapter, it is the responsibility of the taxpayer either:

- (a) to provide such other records required by this Chapter or Regulation; or
- (b) to correct or to reconstruct his records, to the satisfaction of the Tax Collector.

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**This change also REPEALS AND ELIMINATES the following Regulations, effective January 1, 2015:**

~~Regulation 9-300.1. Who must apply for a license.~~

~~Regulation 9-300.2. (Reserved)~~

~~Regulation 9-310.1. (Reserved)~~

~~Regulation 9-310.2. (Reserved)~~

~~Regulation 9-310.3. (Reserved)~~

~~Regulation 9-350.1. Recordkeeping: income.~~

~~Regulation 9-350.2. Recordkeeping: expenditures.~~

~~Regulation 9-350.3. Recordkeeping: out-of-Town and out-of-State sales.~~

~~Regulation 9-360.1. Proof of exemption: sale for resale; sale, rental, lease or license of rental equipment.~~

~~Regulation 9-360.2. Proof of exemption: exemption certificate.~~

**Section V. Model City Tax Code Section 9-425 is amended as follows with an effective date of September 21, 2006.**

**Sec. 9-425. Job printing.**

- (a) The tax rate shall be at an amount equal to four percent (4%) 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.
- (b) The tax imposed by this Section shall not apply to:
  - (1) job printing purchased for the purpose of resale by the purchaser in the form supplied by the job printer.
  - (2) out-of-Town sales.
  - (3) out-of-State sales.
  - (4) (Reserved)
  - (5) sales of job printing to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property sold is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
  - (6) (Reserved)
  - (7) SALES OF POSTAGE AND FREIGHT EXCEPT THAT THE AMOUNT DEDUCTED SHALL NOT EXCEED THE ACTUAL POSTAGE AND FREIGHT EXPENSE THAT IS PAID TO THE UNITED STATES POSTAL SERVICE OR A COMMERCIAL DELIVERY

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SERVICE AND THAT IS SEPARATELY ITEMIZED BY THE TAXPAYER ON THE  
CUSTOMER'S INVOICE AND IN THE TAXPAYER'S RECORDS.

**Section VI. Model City Tax Code Section 9-445 is amended as follows, with an effective date of July 1, 2013.**

**Sec. 9-445. Rental, leasing, and licensing for use of real property.**

- (a) The tax rate shall be at an amount equal to three percent (3%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing or renting real property located within the Town for a consideration, to the tenant in actual possession, or the licensing for use of real property to the final licensee located within the Town for a consideration including any improvements, rights, or interest in such property; provided further that:
- (1) Payments made by the lessee to, or on behalf of, the lessor for property taxes, repairs, or improvements are considered to be part of the taxable gross income.
  - (2) Charges for such items as telecommunications, utilities, pet fees, or maintenance are considered to be part of the taxable gross income.
  - (3) However, if the lessor engages in telecommunication activity, as evidenced by installing individual metering equipment and by billing each tenant based upon actual usage, such activity is taxable under Section 9-470.
- (b) If individual utility meters have been installed for each tenant and the lessor separately charges each single tenant for the exact billing from the utility company, such charges are exempt.
- (c) Charges by a qualifying hospital, qualifying community health center or a qualifying health care organization to patients of such facilities for use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (d) Charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services are exempt from the tax imposed by this Section.
- (e) Exempt from the tax imposed by this Section is gross income derived from the rental, leasing, or licensing for use of real property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
- (f) (Reserved)
- (g) (Reserved)
- (h) (Reserved)
- (i) (Reserved)

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- (j) Exempt from the tax imposed by this Section is gross income derived from the activities taxable under Section 9-444 of this code.
- (k) (Reserved)
- (l) (Reserved)
- (m) (Reserved)
- (n) Notwithstanding the provisions of Section 9-200(b), the fair market value of one (1) apartment, in an apartment complex provided rent free to an employee of the apartment complex is not subject to the tax imposed by this Section. For an apartment complex with more than fifty (50) units, an additional apartment provided rent free to an employee for every additional fifty (50) units is not subject to the tax imposed by this Section.
- (o) Income derived from incarcerating or detaining prisoners who are under the jurisdiction of the United States, this State or any other state or a political subdivision of this State or of any other state in a privately operated prison, jail or detention facility is exempt from the tax imposed by this Section.
- (p) Charges by any hospital, any licensed nursing care institution, or any kidney dialysis facility to patients of such facilities for the use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (q) Charges to patients receiving "personal care" or "directed care", by any licensed assisted living facility, licensed assisted living center or licensed assisted living home as defined and licensed pursuant to Chapter 4 Title 36 Arizona Revised Statutes and Title 9 of the Arizona Administrative Code are exempt.
- (r) Income received from the rental of any "low-income unit" as established under Section 42 of the Internal Revenue Code, including the low-income housing credit provided by IRC Section 42, to the extent that the collection of tax on rental income causes the "gross rent" defined by IRC Section 42 to exceed the income limitation for the low-income unit is exempt. This exemption also applies to income received from the rental of individual rental units subject to statutory or regulatory "low-income unit" rent restrictions similar to IRC Section 42 to the extent that the collection of tax from the tenant causes the rental receipts to exceed a rent restriction for the low-income unit. This subsection also applies to rent received by a person other than the owner or lessor of the low-income unit, including a broker. This subsection does not apply unless a taxpayer maintains the documentation to support the qualification of a unit as a low-income unit, the "gross rent" limitation for the unit and the rent received from that unit.
- (s) ~~The gross proceeds of sales or gross income derived from a commercial lease in which a reciprocal insurer or a corporation leases real property to an affiliated corporation is exempt. For the purposes of this paragraph:~~
  - ~~(1) "Affiliated corporation" means a corporation that meets one of the following conditions:~~
    - ~~(A) The corporation owns or controls at least eighty per cent of the lessor.~~
    - ~~(B) The corporation is at least eighty per cent owned or controlled by the lessor.~~

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- ~~(C) The corporation is at least eighty per cent owned or controlled by a corporation that also owns or controls at least eighty per cent of the lessor.~~
- ~~(D) The corporation is at least eighty per cent owned or controlled by a corporation that is at least eighty per cent owned or controlled by a reciprocal insurer.~~
- ~~(2) For the purposes of subsection (1), ownership and control are determined by reference to the voting shares of a corporation.~~
- ~~(3) "Reciprocal insurer" has the same meaning as prescribed in A.R.S. Section 20-762.~~
- (S) THE GROSS PROCEEDS OF A COMMERCIAL LEASE OF REAL PROPERTY BETWEEN AFFILIATED COMPANIES, BUSINESSES, PERSONS OR RECIPROCAL INSURERS ARE EXEMPT. FOR THE PURPOSES OF THIS PARAGRAPH:
- (1) "AFFILIATED COMPANIES, BUSINESSES, PERSONS OR RECIPROCAL INSURERS" MEANS THE LESSOR HOLDS A CONTROLLING INTEREST IN THE LESSEE, THE LESSEE HOLDS A CONTROLLING INTEREST IN THE LESSOR, AN AFFILIATED ENTITY HOLDS A CONTROLLING INTEREST IN BOTH THE LESSOR AND THE LESSEE OR AN UNRELATED PERSON HOLDS A CONTROLLING INTEREST IN BOTH THE LESSOR AND LESSEE.
- (2) "CONTROLLING INTEREST" MEANS DIRECT OR INDIRECT OWNERSHIP OF AT LEAST EIGHTY PER CENT OF THE VOTING SHARES OF A CORPORATION OR OF THE INTERESTS IN A COMPANY, BUSINESS OR PERSON OTHER THAN A CORPORATION.
- (3) "RECIPROCAL INSURER" HAS THE SAME MEANING AS PRESCRIBED IN A.R.S. SECTION 20-762.

**Section VII. Model City Tax Code Section 9-450 is amended as follows, with an effective date of September 1, 2004.**

**Sec. 9-450. Rental, leasing, and licensing for use of tangible personal property.**

- (a) The tax rate shall be at an amount equal to four percent (4%) 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 Town as provided by Regulation.
- (b) Special provisions relating to long-term motor vehicle leases. A lease transaction involving a motor vehicle for a minimum period of twenty-four (24) months shall be considered to have occurred at the location of the motor vehicle dealership, rather than the location of the place of business of the lessor, even if the lessor's interest in the lease and its proceeds are sold, transferred, or otherwise assigned to a lease financing institution; provided further that the city or town where such motor vehicle dealership is located levies a Privilege Tax or an equivalent excise tax upon the transaction.

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- (c) Gross income derived from the following transactions shall be exempt from Privilege Taxes imposed by this Section:
- (1) rental, leasing, or licensing for use of tangible personal property to persons engaged or continuing in the business of leasing, licensing for use, or rental of such property.
  - (2) rental, leasing, or licensing for use of tangible personal property that is semi-permanently or permanently installed within another city or town that levies an equivalent excise tax on the transaction.
  - (3) rental, leasing, or licensing for use of film, tape, or slides to a theater or other person taxed under Section \_\_\_-410, or to a radio station, television station, or subscription television system.
  - (4) rental, leasing, or licensing for use of the following:
    - (A) prosthetics.
    - (B) income-producing capital equipment.
    - (C) mining and metallurgical supplies.

These exemptions include the rental, leasing, or licensing for use of tangible personal property which, if it had been purchased instead of leased, rented, or licensed by the lessee or licensee, would qualify as income-producing capital equipment or mining and metallurgical supplies.
  - (5) rental, leasing, or licensing for use of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or rental, leasing, or licensing for use of tangible personal property in this State by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
  - (6) separately billed charges for delivery, installation, repair, and/or maintenance as provided by Regulation.
  - (7) charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services.
  - (8) (Reserved)
  - (9) rental, leasing, or licensing of aircraft that would qualify as aircraft acquired for use outside the State, as prescribed by Regulation, if such rental, leasing, or licensing had been a sale.
  - (10) rental, leasing and licensing for use of an alternative fuel vehicle if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.

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- (11) rental, leasing, and licensing for use of solar energy devices, for taxable periods beginning from and after July 1, 2008. The lessor shall register with the department of revenue as a solar energy retailer. By registering, the lessor acknowledges that it will make its books and records relating to leases of solar energy devices available to the Department of Revenue and Town, as applicable, for examination.
- (12) LEASING OR RENTING CERTIFIED IGNITION INTERLOCK DEVICES INSTALLED PURSUANT TO THE REQUIREMENTS PRESCRIBED BY A.R.S. SECTION 28-1461. FOR THE PURPOSES OF THIS PARAGRAPH, "CERTIFIED IGNITION INTERLOCK DEVICE" HAS THE SAME MEANING PRESCRIBED IN A.R.S. SECTION 28-1301.

**Section VIII. Model City Tax Code Section 9-460 is amended as follows, with an effective date of October 1, 2007.**

**Sec. 9-460. Retail sales: measure of tax; burden of proof; exclusions.**

- (a) The tax rate shall be at an amount equal to four percent (4%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail.
- (b) The burden of proving that a sale of tangible personal property is not a taxable retail sale shall be upon the person who made the sale.
- (c) Exclusions. For the purposes of this Chapter, sales of tangible personal property shall not include:
- (1) sales of stocks, bonds, options, or other similar materials.
  - (2) sales of lottery tickets or shares pursuant to Article I, Chapter 5, Title 5, Arizona Revised Statutes.
  - (3) sales of platinum, bullion, or monetized bullion, except minted or manufactured coins transferred or acquired primarily for their numismatic value as prescribed by Regulation.
  - (4) gross income derived from the transfer of tangible personal property which is specifically included as the gross income of a business activity upon which another Section of this Article imposes a tax, shall be considered gross income of that business activity, and are not includable as gross income subject to the tax imposed by this Section.
  - (5) sales by professional or personal service occupations where such sales are inconsequential elements of the service provided.
  - (6) SALES OF CASH EQUIVALENTS. THE GROSS PROCEEDS OF SALES OR GROSS INCOME DERIVED FROM THE REDEMPTION OF ANY CASH EQUIVALENT BY THE HOLDER AS A MEANS OF PAYMENT FOR GOODS OR SERVICES THAT ARE TAXABLE UNDER THIS ARTICLE IS SUBJECT TO THE TAX. "CASH EQUIVALENTS" MEANS ITEMS OR INTANGIBLES, WHETHER OR NOT NEGOTIABLE, THAT ARE SOLD TO ONE OR MORE PERSONS, THROUGH WHICH

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A VALUE DENOMINATED IN MONEY IS PURCHASED IN ADVANCE AND MAY BE REDEEMED IN FULL OR IN PART FOR TANGIBLE PERSONAL PROPERTY, INTANGIBLES OR SERVICES. CASH EQUIVALENTS INCLUDE GIFT CARDS, STORED VALUE CARDS, GIFT CERTIFICATES, VOUCHERS, TRAVELER'S CHECKS, MONEY ORDERS OR OTHER INSTRUMENTS, ORDERS OR ELECTRONIC MECHANISMS, SUCH AS AN ELECTRONIC CODE, PERSONAL IDENTIFICATION NUMBER OR DIGITAL PAYMENT MECHANISM, OR ANY OTHER PREPAID INTANGIBLE RIGHT TO ACQUIRE TANGIBLE PERSONAL PROPERTY, INTANGIBLES OR SERVICES IN THE FUTURE, WHETHER FROM THE SELLER OF THE CASH EQUIVALENT OR FROM ANOTHER PERSON. CASH EQUIVALENTS DO NOT INCLUDE EITHER OF THE FOLLOWING:

- (A) ITEMS OR INTANGIBLES THAT ARE SOLD TO ONE OR MORE PERSONS, THROUGH WHICH A VALUE IS NOT DENOMINATED IN MONEY.
- (B) PREPAID CALLING CARDS OR PREPAID AUTHORIZATION NUMBERS FOR TELECOMMUNICATIONS SERVICES MADE TAXABLE BY SUBSECTION (g) OF THIS SECTION.

- (d) (Reserved)
- (e) When this Town and another Arizona city or town with an equivalent excise tax could claim nexus for taxing a retail sale, the city or town where the permanent business location of the seller at which the order was received shall be deemed to have precedence, and for the purposes of this Chapter such city or town has sole and exclusive right to such tax.
- (f) The appropriate tax liability for any retail sale where the order is received at a permanent business location of the seller located in this Town or in an Arizona city or town that levies an equivalent excise tax shall be at the tax rate of the city or town of such seller's location.
- (g) Retail sales of prepaid calling cards or prepaid authorization numbers for telecommunications services, including sales of reauthorization of a prepaid card or authorization number, are subject to tax under this Section.

**Section IX. Model City Tax Code Section 9-462 is added as follows, with an effective date of July 1, 2013.**

**SEC. 9-462. RETAIL SALES: FOOD FOR HOME CONSUMPTION.**

- (a) THE TAX RATE SHALL BE AT AN AMOUNT EQUAL TO FOUR PERCENT (4%) OF THE GROSS INCOME FROM THE BUSINESS ACTIVITY UPON EVERY PERSON ENGAGING OR CONTINUING IN THE BUSINESS OF SELLING FOOD FOR HOME CONSUMPTION AT RETAIL.
- (b) FOR THE PURPOSES OF THIS SECTION ONLY, THE FOLLOWING DEFINITIONS SHALL BE APPLICABLE:

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- (1) "ELIGIBLE GROCERY BUSINESS" MEANS AN ESTABLISHMENT WHOSE SALES OF FOOD ARE SUCH THAT IT IS ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 (P.L. 95-113; 91 STAT. 958.7 U.S.C. SECTION 2011 ET SEQ.), ACCORDING TO REGULATIONS IN EFFECT ON JANUARY 1, 1979. AN ESTABLISHMENT IS DEEMED ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM IF IT IS AUTHORIZED TO PARTICIPATE IN THE PROGRAM BY THE UNITED STATES DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE FIELD OFFICE ON THE EFFECTIVE DATE OF THIS SECTION, OR IF, PRIOR TO A REPORTING PERIOD FOR WHICH THE RETURN IS FILED, SUCH RETAILER PROVES TO THE SATISFACTION OF THE TAX COLLECTOR THAT THE ESTABLISHMENT, BASED ON THE NATURE OF THE RETAILER'S FOOD SALES, COULD BE ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 ACCORDING TO REGULATIONS IN EFFECT ON JANUARY 1, 1979.
- (2) "FACILITIES FOR THE CONSUMPTION OF FOOD" MEANS TABLES, CHAIRS, BENCHES, BOOTHS, STOOLS, COUNTERS, AND SIMILAR CONVENIENCES, TRAYS, GLASSES, DISHES, OR OTHER TABLEWARE AND PARKING AREAS FOR THE CONVENIENCE OF IN-CAR CONSUMPTION OF FOOD IN OR ON THE PREMISES ON WHICH THE RETAILER CONDUCTS BUSINESS.
- (3) "FOOD FOR CONSUMPTION ON THE PREMISES" MEANS ANY OF THE FOLLOWING:
- (A) "HOT PREPARED FOOD" AS DEFINED BELOW.
- (B) HOT OR COLD SANDWICHES.
- (C) FOOD SERVED BY AN ATTENDANT TO BE EATEN AT TABLES, CHAIRS, BENCHES, BOOTHS, STOOLS, COUNTERS, AND SIMILAR CONVENIENCES AND WITHIN PARKING AREAS FOR THE CONVENIENCE OF IN-CAR CONSUMPTION OF FOOD.
- (D) FOOD SERVED WITH TRAYS, GLASSES, DISHES, OR OTHER TABLEWARE.
- (E) BEVERAGES SOLD IN CUPS, GLASSES, OR OPEN CONTAINERS.
- (F) FOOD SOLD BY CATERERS.
- (G) FOOD SOLD WITHIN THE PREMISES OF THEATRES, MOVIES, OPERAS, SHOWS OF ANY TYPE OR NATURE, EXHIBITIONS, CONCERTS, CARNIVALS, CIRCUSES, AMUSEMENT PARKS, FAIRS, RACES, CONTESTS, GAMES, ATHLETIC EVENTS, RODEOS, BILLIARD AND POOL PARLORS, BOWLING ALLEYS, PUBLIC DANCES, DANCE HALLS, BOXING, WRESTLING AND OTHER MATCHES, AND ANY BUSINESS WHICH

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CHARGES ADMISSION, ENTRANCE, OR COVER FEES FOR EXHIBITION, AMUSEMENT, ENTERTAINMENT, OR INSTRUCTION.

- (H) ANY ITEMS CONTAINED IN SUBSECTIONS (B)(3)(A) THROUGH (G) ABOVE EVEN THOUGH THEY ARE SOLD ON A "TAKE-OUT" OR "TO GO" BASIS, AND WHETHER OR NOT THE ITEM IS PACKAGED, WRAPPED, OR IS ACTUALLY TAKEN FROM THE PREMISES.
- (4) "HOT PREPARED FOOD" MEANS THOSE PRODUCTS, ITEMS, OR INGREDIENTS OF FOOD WHICH ARE PREPARED AND INTENDED FOR CONSUMPTION IN A HEATED CONDITION. "HOT PREPARED FOOD" INCLUDES A COMBINATION OF HOT AND COLD FOOD ITEMS OR INGREDIENTS IF A SINGLE PRICE HAS BEEN ESTABLISHED.
- (5) "PREMISES" MEANS THE TOTAL SPACE AND FACILITIES IN OR ON WHICH A VENDOR CONDUCTS BUSINESS AND WHICH ARE OWNED OR CONTROLLED, IN WHOLE OR IN PART, BY A VENDOR OR WHICH ARE MADE AVAILABLE FOR THE USE OF CUSTOMERS OF THE VENDOR OR GROUP OF VENDORS, INCLUDING ANY BUILDING OR PART OF A BUILDING, PARKING LOT, OR GROUNDS.
- (6) "FOOD FOR HOME CONSUMPTION" MEANS ALL FOOD, EXCEPT FOOD FOR CONSUMPTION ON THE PREMISES, IF SOLD BY ANY OF THE FOLLOWING:
- (A) AN ELIGIBLE GROCERY BUSINESS.
- (B) A PERSON WHO CONDUCTS A BUSINESS WHOSE PRIMARY BUSINESS IS NOT THE SALE OF FOOD BUT WHO SELLS FOOD WHICH IS DISPLAYED, PACKAGED, AND SOLD IN A SIMILAR MANNER AS AN ELIGIBLE GROCERY BUSINESS.
- (C) A PERSON WHO SELLS FOOD AND DOES NOT PROVIDE OR MAKE AVAILABLE ANY FACILITIES FOR THE CONSUMPTION OF FOOD ON THE PREMISES.
- (D) A PERSON WHO CONDUCTS A DELICATESSEN BUSINESS EITHER FROM A COUNTER WHICH IS SEPARATE FROM THE PLACE AND CASH REGISTER WHERE TAXABLE SALES ARE MADE OR FROM A COUNTER WHICH HAS TWO CASH REGISTERS AND WHICH ARE USED TO RECORD TAXABLE AND TAX EXEMPT SALES, OR A RETAILER WHO CONDUCTS A DELICATESSEN BUSINESS WHO USES A CASH REGISTER WHICH HAS AT LEAST TWO TAX COMPUTING KEYS WHICH ARE USED TO RECORD TAXABLE AND TAX EXEMPT SALES.
- (E) VENDING MACHINES AND OTHER TYPES OF AUTOMATIC RETAILERS.
- (F) A PERSON'S SALES OF FOOD, DRINK AND CONDIMENT FOR CONSUMPTION WITHIN THE PREMISES OF ANY PRISON, JAIL OR OTHER INSTITUTION UNDER THE JURISDICTION OF THE STATE DEPARTMENT

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OF CORRECTIONS, THE DEPARTMENT OF PUBLIC SAFETY, THE  
DEPARTMENT OF JUVENILE CORRECTIONS OR A COUNTY SHERIFF.

(c) INCOME DERIVED FROM THE FOLLOWING SOURCES IS EXEMPT FROM THE TAX  
IMPOSED BY THIS SECTION:

- (1) SALES OF FOOD FOR HOME CONSUMPTION TO A PERSON REGULARLY  
ENGAGED IN THE BUSINESS OF SELLING SUCH PROPERTY.
- (2) OUT-OF-TOWN SALES OR OUT-OF-STATE SALES.
- (3) CHARGES FOR DELIVERY OR OTHER "DIRECT CUSTOMER SERVICES" AS  
PRESCRIBED BY REGULATION.
- (4) FOOD PURCHASED WITH FOOD STAMPS PROVIDED THROUGH THE FOOD  
STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 (P.L. 95-  
113; 91 STAT. 958.7 U.S.C. SECTION 2011 ET SEQ.) OR PURCHASED WITH FOOD  
INSTRUMENTS ISSUED UNDER SECTION 17 OF THE CHILD NUTRITION ACT (P.L.  
95-627; 92 STAT. 3603; AND P.L. 99-669; SECTION 4302; 42 UNITED STATES CODE  
SECTION 1786) BUT ONLY TO THE EXTENT THAT FOOD STAMPS OR FOOD  
INSTRUMENTS WERE ACTUALLY USED TO PURCHASE SUCH FOOD.
- (5) SALES OF FOOD PRODUCTS BY PRODUCERS AS PROVIDED FOR BY A.R.S.  
SECTIONS 3-561, 3-562 AND 3-563.
- (6) SALES OF FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES TO A PUBLIC  
EDUCATIONAL ENTITY, PURSUANT TO ANY OF THE PROVISIONS OF TITLE 15,  
ARIZONA REVISED STATUTES, INCLUDING A REGULARLY ORGANIZED  
PRIVATE OR PAROCHIAL SCHOOL THAT OFFERS AN EDUCATIONAL PROGRAM  
FOR GRADE TWELVE OR UNDER WHICH MAY BE ATTENDED IN SUBSTITUTION  
FOR A PUBLIC SCHOOL PURSUANT TO A.R.S. SECTION 15-802, TO THE EXTENT  
SUCH ITEMS ARE TO BE PREPARED OR SERVED TO INDIVIDUALS FOR  
CONSUMPTION ON THE PREMISES OF A PUBLIC EDUCATIONAL ENTITY  
DURING SCHOOL HOURS. FOR THE PURPOSES OF THIS SUBSECTION,  
"ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS,  
PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE  
CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF  
THE FOOD.
- (7) SALES OF FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES TO A  
NONPROFIT CHARITABLE ORGANIZATION THAT HAS QUALIFIED AS AN  
EXEMPT ORGANIZATION UNDER 26 U.S.C. SECTION 501(C)(3) AND REGULARLY  
SERVES MEALS TO THE NEEDY AND INDIGENT ON A CONTINUING BASIS AT  
NO COST. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS  
PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING  
STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER  
ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.

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- (d) REPORTING. SUCH PERSONS WHO SELL FOOD FOR HOME CONSUMPTION SHALL, IN CONJUNCTION WITH THE RETURN REQUIRED PURSUANT TO SECTION 9-520, REPORT TO THE TAX COLLECTOR IN A MANNER PRESCRIBED BY THE TAX COLLECTOR ALL SALES OF FOOD FOR HOME CONSUMPTION EXEMPTED FROM TAXES IMPOSED BY THIS CHAPTER.
- (e) RECORDKEEPING.
- (1) RETAILERS SHALL MAINTAIN ACCURATE, VERIFIABLE, AND COMPLETE RECORDS OF ALL PURCHASES AND SALES OF TANGIBLE PERSONAL PROPERTY IN ORDER TO VERIFY EXEMPTIONS FROM TAXES IMPOSED BY THIS CHAPTER. A RETAILER MAY USE ANY METHOD OF REPORTING THAT PROPERLY REFLECTS ALL PURCHASES AND SALES OF FOOD FOR HOME CONSUMPTION, AS WELL AS ALL PURCHASES AND SALES OF ITEMS SUBJECT TO TAXES IMPOSED BY THIS CHAPTER, PROVIDED THAT SUCH RECORDS ARE MAINTAINED IN ACCORDANCE WITH ARTICLE III, AND REGULATIONS OF THE TAX COLLECTOR.
- (2) ANY PERSON WHO FAILS TO MAINTAIN RECORDS AS PROVIDED HEREIN SHALL BE DEEMED TO HAVE HAD NO SALES OF FOOD FOR HOME CONSUMPTION, AND IF UPON REQUEST BY THE TAX COLLECTOR, A PERSON CANNOT DEMONSTRATE TO THE TAX COLLECTOR THAT SUCH RECORDS AND REPORTS DO PROPERLY REFLECT ALL SALES OF FOOD FOR HOME CONSUMPTION, THE TAX COLLECTOR MAY RECOMPUTE THE AMOUNT OF TAX TO BE PAID AS PROVIDED IN SECTIONS 9-370 AND 9-545(B).

**Section X. Model City Tax Code Section 9-465 is amended as follows. All changes are effective July 1, 2013, except new subsection (mm), which is effective January 1, 2007.**

**Sec. 9-465. Retail sales: exemptions.**

Income derived from the following sources is exempt from the tax imposed by Section 9-460:

- (a) sales of tangible personal property to a person regularly engaged in the business of selling such property.
- (b) out-of-Town sales or out-of-State sales.
- (c) charges for delivery, installation, or other direct customer services as prescribed by Regulation.
- (d) charges for repair services as prescribed by Regulation, when separately charged and separately maintained in the books and records of the taxpayer.
- (e) sales of warranty, maintenance, and service contracts, when separately charged and separately maintained in the books and records of the taxpayer.
- (f) sales of prosthetics.

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- (g) sales of income-producing capital equipment.
- (h) sales of rental equipment and rental supplies.
- (i) sales of mining and metallurgical supplies.
- (j) sales of motor vehicle fuel and use fuel which are subject to a tax imposed under the provisions of Article I or II, Chapter 16, Title 28, Arizona Revised Statutes; or sales of use fuel to a holder of a valid single trip use fuel tax permit issued under A.R.S. Section 28-5739, or sales of natural gas or liquefied petroleum gas used to propel a motor vehicle.
- (k) sales of tangible personal property to a construction contractor who holds a valid Privilege Tax License for engaging or continuing in the business of construction contracting where the tangible personal property sold is incorporated into any structure or improvement to real property as part of construction contracting activity.
- (l) sales of motor vehicles to nonresidents of this State for use outside this State if the vendor ships or delivers the motor vehicle to a destination outside this State.
- (m) sales of tangible personal property which directly enters into and becomes an ingredient or component part of a product sold in the regular course of the business of job printing, manufacturing, or publication of newspapers, magazines, or other periodicals. Tangible personal property which is consumed or used up in a manufacturing, job printing, publishing, or production process is not an ingredient nor component part of a product.
- (n) (Reserved)
  - (1) (Reserved)
  - (2) (Reserved)
- (o) sales to hotels, bars, restaurants, dining cars, lunchrooms, boarding houses, or similar establishments of articles consumed as food, drink, or condiment, whether simple, mixed, or compounded, where such articles are customarily prepared or served to patrons for consumption on or off the premises, where the purchaser is properly licensed and paying a tax under Section 9-455 or the equivalent excise tax upon such income.
- (p) sales of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property sold is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or sales of tangible personal property purchased in this State by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
- (q) ~~food purchased with food stamps provided through the food stamp program established by the Food Stamp Act of 1977 (P.L. 95-113; 91 Stat. 958.7 U.S.C. Section 2011 et seq.) or purchased with food instruments issued under Section 17 of the Child Nutrition Act (P.L. 95-627; 92 Stat. 3603; and P.L. 99-669; Section 4302; 42 United States Code Section 1786) but only to the extent that food stamps or food instruments were actually used to purchase such food.~~ (RESERVED)

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- (r) (Reserved)
  - (1) (Reserved)
  - (2) (Reserved)
  - (3) (Reserved)
  - (4) (Reserved)
- (s) sales of groundwater measuring devices required by A.R.S. Section 45-604.
- (t) (Reserved)
- (u) sales of aircraft acquired for use outside the State, as prescribed by Regulation.
- (v) sales of food products by producers as provided for by A.R.S. Sections 3-561, 3-562 and 3-563.
- (w) (Reserved)
- (x) ~~(Reserved)~~ SALES OF FOOD AND DRINK TO A PERSON WHO IS ENGAGED IN BUSINESS THAT IS CLASSIFIED UNDER THE RESTAURANT CLASSIFICATION AND THAT PROVIDES SUCH FOOD AND DRINK WITHOUT MONETARY CHARGE TO ITS EMPLOYEES FOR THEIR OWN CONSUMPTION ON THE PREMISES DURING SUCH EMPLOYEES' HOURS OF EMPLOYMENT.
- (y) (Reserved)
- (z) (Reserved)
- (aa) the sale of tangible personal property used in remediation contracting as defined in Section 9-100 and Regulation 9-100.5.
- (bb) sales of materials that are purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public as follows:
  - (1) printed or photographic materials.
  - (2) electronic or digital media materials.
- (cc) sales of food, beverages, condiments and accessories used for serving food and beverages to a commercial airline, as defined in A.R.S. Section 42-5061(A)(49), that serves the food and beverages to its passengers, without additional charge, for consumption in flight. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (dd) in computing the tax base in the case of the sale or transfer of wireless telecommunication equipment as an inducement to a customer to enter into or continue a contract for telecommunication services that are taxable under Section 9-470, gross proceeds of sales or gross income does not include any sales commissions or other compensation received by the retailer as a result of the customer entering into or continuing a contract for the telecommunications services.

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- (ee) for the purposes of this Section, a sale of wireless telecommunication equipment to a person who holds the equipment for sale or transfer to a customer as an inducement to enter into or continue a contract for telecommunication services that are taxable under Section 9-470 is considered to be a sale for resale in the regular course of business.
- (ff) sales of alternative fuel as defined in A.R.S. Section 1-215, to a used oil fuel burner who has received a Department of Environmental Quality permit to burn used oil or used oil fuel under A.R.S. Section 49-426 or Section 49-480.
- (gg) sales of food, beverages, condiments and accessories to a public educational entity, pursuant to any of the provisions of Title 15, Arizona Revised Statutes, INCLUDING A REGULARLY ORGANIZED PRIVATE OR PAROCHIAL SCHOOL THAT OFFERS AN EDUCATIONAL PROGRAM FOR GRADE TWELVE OR UNDER WHICH MAY BE ATTENDED IN SUBSTITUTION FOR A PUBLIC SCHOOL PURSUANT TO A.R.S. SECTION 15-802; to the extent such items are to be prepared or served to individuals for consumption on the premises of a public educational entity during school hours. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (hh) sales of personal hygiene items to a person engaged in the business of and subject to tax under Section 9-444 of this code if the tangible personal property is furnished without additional charge to and intended to be consumed by the person during his occupancy.
- (ii) for the purposes of this Section, the diversion of gas from a pipeline by a person engaged in the business of operating a natural or artificial gas pipeline, for the sole purpose of fueling compressor equipment to pressurize the pipeline, is not a sale of the gas to the operator of the pipeline.
- (jj) sales of food, beverages, condiments and accessories to a nonprofit charitable organization that has qualified as an exempt organization under 26 U.S.C. Section 501(c)(3) and regularly serves meals to the needy and indigent on a continuing basis at no cost. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (kk) sales of motor vehicles that use alternative fuel if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and sales of equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.
- (ll) sales of solar energy devices, for taxable periods beginning from and after July 1, 2008. The retailer shall register with the department of revenue as a solar energy retailer. By registering, the retailer acknowledges that it will make its books and records relating to sales of solar energy devices available to the department of revenue and Town, as applicable, for examination.
- (MM) SALES OR OTHER TRANSFERS OF RENEWABLE ENERGY CREDITS OR ANY OTHER UNIT CREATED TO TRACK ENERGY DERIVED FROM RENEWABLE ENERGY RESOURCES. FOR THE PURPOSES OF THIS PARAGRAPH, "RENEWABLE ENERGY CREDIT" MEANS A UNIT CREATED ADMINISTRATIVELY BY THE CORPORATION COMMISSION OR GOVERNING BODY OF A PUBLIC POWER UTILITY TO TRACK

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- KILOWATT HOURS OF ELECTRICITY DERIVED FROM A RENEWABLE ENERGY RESOURCE OR THE KILOWATT HOUR EQUIVALENT OF CONVENTIONAL ENERGY RESOURCES DISPLACED BY DISTRIBUTED RENEWABLE ENERGY RESOURCES.
- (NN) SALES OF MAGAZINES OR OTHER PERIODICALS OR OTHER PUBLICATIONS BY THIS STATE TO ENCOURAGE TOURIST TRAVEL.
- (OO) SALES OF PAPER MACHINE CLOTHING, SUCH AS FORMING FABRICS AND DRYER FELTS, SOLD TO A PAPER MANUFACTURER AND DIRECTLY USED OR CONSUMED IN PAPER MANUFACTURING.
- (PP) SALES OF OVERHEAD MATERIALS OR OTHER TANGIBLE PERSONAL PROPERTY THAT IS USED IN PERFORMING A CONTRACT BETWEEN THE UNITED STATES GOVERNMENT AND A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, INCLUDING PROPERTY USED IN PERFORMING A SUBCONTRACT WITH A GOVERNMENT CONTRACTOR WHO IS A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, TO WHICH TITLE PASSES TO THE GOVERNMENT UNDER THE TERMS OF THE CONTRACT OR SUBCONTRACT.
- (QQ) SALES OF COAL, PETROLEUM, COKE, NATURAL GAS, VIRGIN FUEL OIL AND ELECTRICITY SOLD TO A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR AS DEFINED IN A.R.S. SECTION 41-1514.02 AND DIRECTLY USED OR CONSUMED IN THE GENERATION OR PROVISION OF ON-SITE POWER OR ENERGY SOLELY FOR ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING OR ENVIRONMENTAL PROTECTION. THIS PARAGRAPH SHALL APPLY FOR TWENTY FULL CONSECUTIVE CALENDAR OR FISCAL YEARS FROM THE DATE THE FIRST PAPER MANUFACTURING MACHINE IS PLACED IN SERVICE. IN THE CASE OF AN ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR WHO DOES NOT MANUFACTURE PAPER, THE TIME PERIOD SHALL BEGIN WITH THE DATE THE FIRST MANUFACTURING, PROCESSING OR PRODUCTION EQUIPMENT IS PLACED IN SERVICE.
- (RR) SALES OR GROSS INCOME DERIVED FROM SALES OF MACHINERY, EQUIPMENT, MATERIALS AND OTHER TANGIBLE PERSONAL PROPERTY USED DIRECTLY AND PREDOMINANTLY TO CONSTRUCT A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING FACILITY AS DESCRIBED IN A.R.S. SECTION 41-1514.02. THIS SUBSECTION APPLIES FOR TEN FULL CONSECUTIVE CALENDAR OR FISCAL YEARS AFTER THE START OF INITIAL CONSTRUCTION.

**Section XI. Model City Tax Code Section 9-480 is amended as follows, with an effective date of January 1, 2007.**

**Sec. 9-480. Utility services.**

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- (a) The tax rate shall be at an amount equal to four percent (4%) of the gross income from the business activity upon every person engaging or continuing in the business of producing, providing, or furnishing utility services, including electricity, electric lights, current, power, gas (natural or artificial), or water to:
- (1) consumers or ratepayers who reside within the Town.
  - (2) (Reserved)
- (b) Exclusion of certain sales of natural gas to a public utility. Notwithstanding the provisions of subsection (a) above, the gross income derived from the sale of natural gas to a public utility for the purpose of generation of power to be transferred by the utility to its ratepayers shall be considered a retail sale of tangible personal property subject to Sections 9-460 and 9-465, and not considered gross income taxable under this Section.
- (c) Resale utility services. Sales of utility services to another provider of the same utility services for the purpose of providing such utility services either to another properly licensed utility provider or directly to such purchaser's customers or ratepayers shall be exempt and deductible from the gross income subject to the tax imposed by this Section, provided that the purchaser is properly licensed by all applicable taxing jurisdictions to engage or continue in the business of providing utility services, and further provided that the seller maintains proper documentation, in a manner similar to that for sales for resale, of such transactions.
- (d) (Reserved)
- (e) The tax imposed by this Section shall not apply to sales of utility services to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when sold for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
- (f) The tax imposed by this Section shall not apply to sales of natural gas or liquefied petroleum gas used to propel a motor vehicle.
- (g) The tax imposed by this Section shall not apply to:
- (1) revenues received by a municipally owned utility in the form of fees charged to persons constructing residential, commercial or industrial developments or connecting residential, commercial or industrial developments to a municipal utility system or systems if the fees are segregated and used only for capital expansion, system enlargement or debt service of the utility system or systems.
  - (2) revenues received by any person or persons owning a utility system in the form of reimbursement or contribution compensation for property and equipment installed to provide utility access to, on or across the land of an actual utility consumer if the property and equipment become the property of the utility. This exclusion shall not exceed the value of such property and equipment.
- (h) The tax imposed by this Section shall not apply to sales of alternative fuel as defined in A.R.S. Section 1-215, to a used oil fuel burner who has received a Department of Environmental Quality permit to burn used oil or used oil fuel under A.R.S. Section 49-426 or Section 49-480.

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- (I) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO SALES OR OTHER TRANSFERS OF RENEWABLE ENERGY CREDITS OR ANY OTHER UNIT CREATED TO TRACK ENERGY DERIVED FROM RENEWABLE ENERGY RESOURCES. FOR THE PURPOSES OF THIS PARAGRAPH, "RENEWABLE ENERGY CREDIT" MEANS A UNIT CREATED ADMINISTRATIVELY BY THE CORPORATION COMMISSION OR GOVERNING BODY OF A PUBLIC POWER UTILITY TO TRACK KILOWATT HOURS OF ELECTRICITY DERIVED FROM A RENEWABLE ENERGY RESOURCE OR THE KILOWATT HOUR EQUIVALENT OF CONVENTIONAL ENERGY RESOURCES DISPLACED BY DISTRIBUTED RENEWABLE ENERGY RESOURCES.
- (J) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO THE PORTION OF GROSS PROCEEDS OF SALES OR GROSS INCOME ATTRIBUTABLE TO TRANSFERS OF ELECTRICITY BY ANY RETAIL ELECTRIC CUSTOMER OWNING A SOLAR PHOTOVOLTAIC ENERGY GENERATING SYSTEM TO AN ELECTRIC DISTRIBUTION SYSTEM, IF THE ELECTRICITY TRANSFERRED IS GENERATED BY THE CUSTOMER'S SYSTEM.
- (K) (RESERVED)

**Section XII. Model City Tax Code Section 9-485 is amended as follows, with an effective date of July 1, 2013.**

**Sec. 9-485. ~~(Reserved)~~ WASTEWATER REMOVAL SERVICES**

- (a) THE TAX RATE SHALL BE AN AMOUNT EQUAL TO ZERO PERCENT (0%) OF THE GROSS INCOME FROM THE BUSINESS ACTIVITY UPON EVERY PERSON ENGAGING OR CONTINUING IN THE BUSINESS OF PROVIDING WASTEWATER REMOVAL SERVICES BY MEANS OF SEWER LINES OR SIMILAR PIPELINES TO:
- (1) CONSUMERS OR RATEPAYERS WHO RESIDE WITHIN THE TOWN.
  - (2) CONSUMERS OR RATEPAYERS OF THIS TOWN, WHETHER WITHIN THE TOWN OR WITHOUT, TO THE EXTENT THAT THIS TOWN PROVIDES SUCH PERSONS WASTEWATER REMOVAL SERVICES, EXCLUDING CONSUMERS OR RATEPAYERS WHO ARE RESIDENTS OF ANOTHER CITY OR TOWN WHICH LEVIES AN EQUIVALENT EXCISE TAX UPON THIS TOWN FOR PROVIDING SUCH WASTEWATER REMOVAL SERVICES TO SUCH PERSONS.
- (b) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO GROSS INCOME RELATING TO THE PROVIDING OF WASTEWATER REMOVAL SERVICES FROM A QUALIFYING HOSPITAL, QUALIFYING COMMUNITY HEALTH CENTER OR A QUALIFYING HEALTH CARE ORGANIZATION.

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**Section XIII. Model City Tax Code Section 9-570 is amended as follows to conform the related Appendix IV language with prior changes made to Section 9-570 of the Model language, with an effective date of July 1, 2008.**

**Sec. 9-570. Administrative review; petition for hearing or for redetermination; finality of order. (State Administration and Audits)**

- (a) Closing agreements between the Tax Collector and a taxpayer have no force of law unless made in accordance with the provisions of A.R.S. Section 42-1113.
- (b) Administrative review.
  - (1) Petitions of appeal shall be made to, and hearings shall be conducted by, the Arizona Department of Revenue, in accordance with the provisions of A.R.S. Section 42-1251, as modified by Section 9-571.
  - (2) (Reserved)
  - (3) (Reserved)
  - (4) (Reserved)
  - (5) Hearings shall be held by the Arizona Department of Revenue in accordance with the provisions of A.R.S. Section 42-1251. The Department's decision may be appealed to the State Board of Tax Appeals, in accordance with the provisions of A.R.S. Section 42-1253.
  - (6) (Reserved)
  - (7) (Reserved)
  - (8) (Reserved)
- (c) (Reserved)
- (d) (Reserved)
- (e) Taxpayers shall be subject to the state taxpayer bill of rights (A.R.S. § 42-2051 et. seq.).

**Sec. 9-570. Administrative review; petition for hearing or for redetermination; finality of order. (Local Audits)**

For the purposes of this section, "Municipal Tax Hearing Office" means the administrative offices of the Municipal Tax Hearing Officer.

- (a) Informal Conference. A taxpayer shall have the right to discuss any proposed assessment with the auditor prior to the issuance of any assessment, but any such informal conference is not required for the taxpayer to file a petition for administrative review.
- (b) Administrative Review.
  - (1) Filing a Petition. Other than in the case of a jeopardy assessment, a taxpayer may contest the applicability or amount of tax, penalty, or interest imposed upon or paid by him pursuant to

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this Chapter by filing a petition for a hearing or for redetermination with the Tax Collector as set forth below:

- (A) within forty-five (45) days of receipt by the taxpayer of notice of a determination by the Tax Collector that a tax, penalty, or interest amount is due, or that a request for refund or credit has been denied; or
  - (B) by voluntary payment of any contested amount when accompanied by a timely filed return and a petition requesting a refund of the protested portion of said payment; or
  - (C) by petition accompanying a timely filed return contesting an amount reported but not paid; or
  - (D) by petition requesting review of denial of waiver of penalty as provided in subsection 9-540(g).
- (2) Extension to file a petition. In all cases, the taxpayer may request ~~only one (1) AN~~ extension from the Tax Collector. Such request must be in writing, state the reasons for the requested delay ~~and time of delay requested~~, and must be filed with the Tax Collector within the period allowed above for originally filing a petition. The Tax Collector shall allow ~~such~~ A FORTY-FIVE (45) DAY extension to file a petition, when such written request has been properly and timely made by the taxpayer, ~~but such extension shall not exceed forty five (45) days beyond the time provided for originally filing a petition.~~ THE TAX COLLECTOR MAY GRANT AN ADDITIONAL EXTENSION AND MAY DETERMINE THE CORRESPONDING TIME OF ANY SUCH EXTENSION AT HIS SOLE DISCRETION.
- (3) Requirements for petition.
- (A) The petition shall be in writing and shall set forth the reasons why any correction, abatement, or refund should be granted, and the amount of reduction or refund requested. The petition may be amended at any time prior to the time the taxpayer rests his case at the hearing or such time as the Hearing Officer allows for submitting of amendments in cases of redeterminations without hearings. The Hearing Officer may require that amendments be in writing, and in that case, he shall provide a reasonable period of time to file the amendment. The Hearing Officer shall provide a reasonable period of time for the Tax Collector to review and respond to the petition and to any written amendments.
  - (B) The taxpayer, as part of the petition, may request a hearing which shall be granted by the Hearing Officer. If no request for hearing is made the petition shall be considered to be submitted for decision by the Hearing Officer on the matters contained in the petition and in any reply made by the Tax Collector.
  - (C) The provisions of this Section are exclusive, and no petition seeking any correction, abatement, or refund shall be considered unless the petition is timely and properly filed under the Section.
- (4) Transmittal to Hearing Officer. The city/town shall designate a Hearing Officer, who may be other than an employee of the (city/town). The Tax Collector, if designated to receive

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petitions, shall forward any petition to the Municipal Tax Hearing Officer within twenty (20) days after receipt, accompanied by documentation as to timeliness. In cases where the Hearing Officer determines that the petition is not timely or not in proper form, he shall notify both the taxpayer and the Tax Collector; and in cases of petitions not in proper form only, the Hearing Officer shall provide the taxpayer with an extension up to forty-five (45) days to correct the petition.

- (5) Hearings shall be conducted by a Hearing Officer and shall be continuous until the Hearing Officer closes the record. The taxpayer may be heard in person or by his authorized representative at such hearing. Hearings shall be conducted informally as to the order of proceeding and presentation of evidence. The Hearing Officer shall admit evidence over hearsay objections where the offered evidence has substantial probative value and reliability. Further, copies of records and documents prepared in the ordinary course of business may be admitted, without objection as to foundation, but subject to argument as to weight, admissibility, and authenticity. Summary accounting records may be admitted subject to satisfactory proof of the reliability of the summaries. In all cases, the decision of the Hearing Officer shall be made solely upon substantial and reliable evidence. All expenses incurred in the hearing shall be paid by the party incurring the same.
- (6) Redeterminations upon a "petition for redetermination" shall follow the same conditions, except that no oral hearing shall be held.
- (7) Hearing Ruling. In either case, the Hearing Officer shall issue his ruling not later than forty-five (45) days after the close of the record by the Hearing Officer.
- (8) Notice of Refund or Adjusted Assessment. Within sixty (60) days of the issuance of the Hearing Officer's decision, the Tax Collector shall issue to the taxpayer either a notice of refund or an adjusted assessment recalculated to conform to the Hearing Officer's decision.
- (c) Stipulations that future tax is also protested. A taxpayer may enter into a stipulation with the Tax Collector that future taxes of similar nature are also at issue in any protest or appeal. However, unless such stipulation is made, it is presumed that the protest or appeal deals solely and exclusively with the tax specifically protested and no other. When a taxpayer enters into such a stipulation with the Tax Collector that future taxes of similar nature will be included in any redetermination, hearing, or court case, it is the burden of that taxpayer to identify, segregate, and keep record of such income or protested taxable amount in his books and records in the same manner as the taxpayer is required to segregate exempt income.
- (d) When an assessment is final.
- (1) If a request for administrative review and petition for hearing or redetermination of an assessment made by the Tax Collector is not filed within the period required by subsection (b) above, such person shall be deemed to have waived and abandoned the right to question the amount determined to be due and any tax, interest, or penalty determined to be due shall be final as provided in subsections 9-545(a) and 9-555(f).
- (2) The decision made by the Hearing Officer upon administrative review by hearing or redetermination shall become final thirty (30) days after the taxpayer receives the notice of

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refund or adjusted assessment required by subsection (b)(8) above, unless the taxpayer appeals the order or decision in the manner provided in Section 9-575.

- (e) The provisions of the state taxpayer bill of rights (A.R.S. Section 42-2051 et. seq.) shall not apply.

**Section XIV. Model City Tax Code Regulation 9-120.1 is repealed, with an effective date of July 1, 2013.**

~~Reg. 9-120.1. (Reserved)~~

**Section XV. Model City Tax Code Regulation 9-270.1 is amended as follows, with an effective date of July 1, 2013.**

**Reg. 9-270.1. Proprietary activities of municipalities are not considered activities of a governmental entity.**

The following activities, when performed by a municipality, are considered to be activities of a person engaged in business for the purposes of this Chapter, and not excludable by reason of Section 9-270:

- (a) rental, leasing, or licensing for use of real property to other than another department or agency of the municipality.
- (b) producing, providing, or furnishing electricity, electric lights, current, power, gas (natural or artificial), or water to consumers or ratepayers.
- (c) sale of tangible personal property to the public, when similar tangible personal property is available for sale by other persons, as, for example, at police or surplus auctions.
- (d) ~~(Reserved)~~ PROVIDING WASTEWATER REMOVAL SERVICES TO CONSUMERS OR RATEPAYERS BY MEANS OF SEWER LINES OR SIMILAR PIPELINES.

**Section XVI. Model City Tax Code Regulation 9-460.1 is amended as follows, with an effective date of July 1, 2013.**

**Reg. 9-460.1. Distinction between retail sales and certain other transfers of tangible personal property.**

- (a) Charges for transfer of tangible personal property included in the gross income of the business activity of persons engaged in the following business activities shall be deemed only as gross income from such business activity and not sales at retail taxed by Section 9-460:
  - (1) tangible personal property incorporated into real property as part of reconstruction or construction contracting, per Sections 9-415 through 9-418.
  - (2) (Reserved)

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- (3) job printing, per Section 9-425.
- (4) mining, timbering, and other extraction, but not sales of sand, gravel, or rock extracted from the ground, per Section 9-430.
- (5) publication of newspapers, magazines, and other periodicals, per Section 9-435.
- (6) rental, leasing, and licensing of real or tangible personal property, per Sections 9-445 or 9-450.

(7) restaurants and bars, per Section 9-455.

~~(7)~~(8) FOOD FOR HOME CONSUMPTION, PER SECTION 9-462.

~~(8)~~(9) telecommunications services, per Section 9-470.

~~(9)~~(10) utility services, per Section 9-480.

~~(10)~~(11) ~~(Reserved)~~WASTEWATER REMOVAL SERVICES, PER SECTION 9-485.

- (b) Distinction between construction contracting, retail, and certain direct customer service activities.
  - (1) When an item is attached or installed on real property, it is a construction contracting activity and any subsequent repair, removal, or replacement of that item is construction contracting.
  - (2) Items attached or installed on tangible personal property are retail sales.
  - (3) Transactions where no tangible personal property is attached or installed are considered direct customer service activities (for example: carpet cleaning, lawn mowing, landscape maintenance).
  - (4) Demolition, earth moving, and wrecking activities are considered construction contracting.
- (c) The sale of sand, rock, and gravel extracted from the ground shall be deemed a sale of tangible personal property and not mining or metallurgical activity.
- (d) Sale of consumable goods incorporated into or applied to real property is considered a retail sale and not construction contracting. Examples of consumable goods are lubricants, faucet washers, and air conditioning coolant, but not paint.
- (e) Installation or removal of tangible personal property which has independent functional utility is considered a retail activity.
  - (1) "Tangible personal property which has independent functional utility" must be able to substantially perform its function(s) without attachment to real property. "Attachment to real property" must include more than connection to water, power, gas, communication, or other service.
  - (2) Examples of tangible personal property which has independent functional utility include artwork, furnishings, "plug-in" kitchen equipment, or similar items installed by bolts or similar fastenings.

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- (3) Examples of tangible personal property which does not have independent functional utility include wall-to-wall carpeting, flooring, wallpaper, kitchen cabinets, or "built-in" dishwashers or ranges.
- (4) The installation of window coverings (drapes, mini-blinds, etc.) is always a retail activity.

# Accounts Payable

## Checks by Date - Detail by Check Number

User: jdrury  
 Printed: 10/4/2018 9:35 AM

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
62779	AFFGPS 033570 033570 033570	Affordable GPS Tracking LLC fleet tracking 3rd qtr fleet tracking 3rd qtr fleet tracking 3rd qtr	09/07/2018 fleet tracking 3rd qtr fleet tracking 3rd qtr fleet tracking 3rd qtr	 74.85 374.25 149.70
Total for Check Number 62779:				598.80
62780	ALPHAGRA 24340	Alphagraphics corrected EDDM postcards for Ady open house	09/07/2018 corrected EDDM postcards fo	 751.93
Total for Check Number 62780:				751.93
62781	AVESIS 2091309	Avesis Insurance vision insurance Sept 18 vision insurance Sept 18 vision insurance Sept 18 vision insurance Sept 18 ee dep vision insurance Sept 18 vision insurance Sept 18	09/07/2018 vision insurance Sept 18 vision insurance Sept 18	 6.72 0.59 7.95 47.12 1.18 3.21 23.76 0.89 2.97 7.78 6.77 5.94 4.99 3.21 0.89 11.06 1.19
Total for Check Number 62781:				136.22
62782	BOUNDTRE 82962599	Bound Tree Medical, LLC iv solution	09/07/2018 iv solution	 35.00
Total for Check Number 62782:				35.00
62783	CLOSEDAN 08012018	Close, Daniel e241: new window and tint	09/07/2018 e241: new window and tint	 200.00
Total for Check Number 62783:				200.00
62784	FERNANDB 09172018	Fernandez, Blanca G senior fiesta dancers performance	09/07/2018 senior fiesta dancers performa	 150.00
Total for Check Number 62784:				150.00
62785	GALINDON TR 2017-0001	Galindo, Noah bond refund	09/07/2018 bond refund	 100.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 62785:	100.00
62786	GRANTISA 08302018	Grant, Isaiha overpayment refund	09/07/2018 overpayment refund	60.00
			Total for Check Number 62786:	60.00
62787	HARVEST CM 2018-00059	Harvest Dispensary restitution	09/07/2018 restitution	15.00
			Total for Check Number 62787:	15.00
62788	HOME2871	Home Depot Credit Services	09/07/2018	
	0024162	flag: swivel bolts and nylon/poly rope	repair mercado doors and repl	15.94
	0024162	mercado doors: corner brace, sheet metal screws,	repair mercado doors and repl	27.26
	1024061	power washer: hose, fittings, and swivel connect	hose, fittings, swivel connect	90.87
	1024061	% tree pruners	hose, fittings, swivel connect	27.01
	1024061	% tree pruners	hose, fittings, swivel connect	27.01
	1024081	hose adapter kit	hose adapter kit	16.15
	1174474	TH: lobby broom and dustpan	TH: lobby broom and dustpan	17.26
	2025906	mailboxes (3)	mailboxes and safety glasses	80.97
	2025906	% safety glasses	mailboxes and safety glasses	10.78
	2025906	% safety glasses	mailboxes and safety glasses	10.79
	2051780	mailbox	mailbox	26.99
	2590324	simple green, all purpose oxy cleaner, floor clear	simple green, all purpose oxy	50.90
	3011530	install ice machine: blue copper, tubing, dishwas	install ice machine: blue copp	154.75
	3012324	% ballast and lightbulbs	ballast, lightbulbs, utility worl	11.12
	3012324	utility work light and garage bulb	ballast, lightbulbs, utility worl	13.45
	3012324	% ballast and lightbulbs	ballast, lightbulbs, utility worl	13.90
	3012324	% ballast and lightbulbs	ballast, lightbulbs, utility worl	2.78
	3012341	% duracell 'c' batteries	duracell 'c' batteries	3.65
	3012341	% duracell 'c' batteries	duracell 'c' batteries	0.58
	3012341	% duracell 'c' batteries	duracell 'c' batteries	4.07
	3023900	ice machine install: hose bib and universal dishw	ice machine install: hose bib a	24.66
	4023748	m. restroom: led linear wrap, female disconnect,	m. restroom: led linear wrap, 1	105.83
	4174788	lightning cables	lightning cables	32.40
	6024524	% bleach, pine sol, lysol toilet, and gloves	door stoppers, light bulbs, out	7.20
	6024524	outdoor fasteners	door stoppers, light bulbs, out	3.75
	6024524	door stoppers	door stoppers, light bulbs, out	3.20
	6024524	% bleach, pine sol, lysol toilet, and gloves Merc	door stoppers, light bulbs, out	32.45
	6024524	biehn park: locks	door stoppers, light bulbs, out	9.17
	6024524	light bulbs	door stoppers, light bulbs, out	16.18
	6024524	% bleach, pine sol, lysol toilet, and gloves TH	door stoppers, light bulbs, out	32.45
	6112202	water wagon: fittings	fittings and lights	18.33
	6112202	lights	fittings and lights	21.56
	6143077	returned lights	returned lights and hose kit	-16.18
	6143077	ice machine: returned hose kit	returned lights and hose kit	-16.15
	7012771	string lights: LED string, wire rope thimbles, anc	string lights: LED string, wire	94.41
	7023434	% pine sol TH	broom, dustpan, pine sol, ligh	17.46
	7023434	% pine sol	broom, dustpan, pine sol, ligh	17.46
	7023434	broom & dustpan set and mr clean eraser	broom, dustpan, pine sol, ligh	34.49
	7023434	light fixturs, light bulbs, and ballast	broom, dustpan, pine sol, ligh	89.72
	7023434	spray paint to mark tools	broom, dustpan, pine sol, ligh	8.37
	7023434	% pine sol	broom, dustpan, pine sol, ligh	3.87
	7571585	new engine: robe hooks and rope hooks	new engine: robe hooks and r	28.21
	9025121	ballast	ballast	17.06
	9026294	mpr: 2 new padlocks	mpr: 2 new padlocks	22.67
	9590615	new truck: shelf lining	new truck: shelf lining	47.53

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 62788:	1,262.33
62789	JRI WO-1128	Johnson Refrigeration mpr: trip fee and thermostat	09/07/2018 mpr: trip fee and thermostat	254.00
			Total for Check Number 62789:	254.00
62790	JOHNSON August-18	Johnson, Mark review and revise code Aug 18	09/07/2018 review and revise code Aug 18	1,140.00
			Total for Check Number 62790:	1,140.00
62791	KNISKERN 08272018	Kniskern, Michael review and update court website	09/07/2018 review and update court webs	2,340.00
			Total for Check Number 62791:	2,340.00
62792	LANGLINE 4399253 4399253 4399253	Language Line Services, Inc trash & recycle survey translation (2) AdY public open house flyer translation trash & recycle survey translation (1)	09/07/2018 document translations Aug 18 document translations Aug 18 document translations Aug 18	75.00 75.00 54.00
			Total for Check Number 62792:	204.00
62793	MATTBOB 08102018	Matthews, Bob wildland: fuel purchase 8/10/18	09/07/2018 wildland: fuel purchase 8/10/1	70.00
			Total for Check Number 62793:	70.00
62794	MCSHER SEP18PATROL	MCSO Patrol and Per Diem Billing patrol services Sept 18	09/07/2018 patrol services Sept 18	147,920.70
			Total for Check Number 62794:	147,920.70
62795	MORIVAN 09012018	Mori, Vanessa refund, cancelled event 9/1/18	09/07/2018 refund, cancelled event 9/1/18	25.00
			Total for Check Number 62795:	25.00
62796	MYTEK 63911 63915	Mytek Network Solutions Axcient - backup services, additional block, and workstation and server management Sept 18	09/07/2018 Axcient - backup services, ad workstation and server manag	632.50 475.00
			Total for Check Number 62796:	1,107.50
62797	NATFIRE A-203176 H-202998 H-202998 H-202998	National Fire Control fire alarm service call % semi-annual kitchen fire system inspection % semi-annual kitchen fire system inspection % semi-annual kitchen fire system inspection	09/07/2018 fire alarm service call semi-annual kitchen fire syste semi-annual kitchen fire syste semi-annual kitchen fire syste	130.00 70.38 68.32 68.32
			Total for Check Number 62797:	337.02
62798	OLIVER 37409 37409 37409	Oliver Pkg & Equipment Co % trays % trays % trays	09/07/2018 trays trays trays	102.87 16.37 114.56
			Total for Check Number 62798:	233.80
62799	PETTYC Aug 18	Petty Cash Fund, Town Hall Town car: car wash	09/07/2018 Town car: car wash	12.00



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 62804:	665.00
62805	TCI 32854 32854 32854 32854 32854 32854	TCI Security alarm monitoring Sept 18 alarm monitoring Sept 18	09/07/2018 alarm monitoring Sept 18 alarm monitoring Sept 18	14.28 67.12 24.28 8.95 8.95 8.95
			Total for Check Number 62805:	132.53
62806	TEWBILLS 08312018 09042018	Tempe, City of (Resident) water bills collected 08/31 water bills collected 9/4	09/07/2018 water bills collected 08/31 water bills collected 9/4	82.83 334.94
			Total for Check Number 62806:	417.77
62807	USINTERN 107-100084-0065 107-100084-0065 107-100084-0065 107-100084-0065	US Internet monthly email monitoring Sept 18 monthly email monitoring Sept 18 monthly email monitoring Sept 18 monthly email monitoring Sept 18	09/07/2018 monthly email monitoring Sep monthly email monitoring Sep monthly email monitoring Sep monthly email monitoring Sep	14.15 7.05 4.70 51.85
			Total for Check Number 62807:	77.75
62808	VALENLOU 0823-252018	Valenzuela, Lourdes refund deposit 8/23-8/25/18	09/07/2018 refund deposit 8/23-8/25/18	50.00
			Total for Check Number 62808:	50.00
62809	VALENATI 2018-36	Valenzuela, Natividad clean mercado restrooms 8/27-9/2/18	09/07/2018 clean mercado restrooms 8/27-	250.00
			Total for Check Number 62809:	250.00
62810	AZLJCAA FY 19	Arizona Limited Jurisdiction Court Admin . annual membership FY 19	09/14/2018 annual membership FY 19	25.00
			Total for Check Number 62810:	25.00
62811	AUTOZONE 2758263903 2758264738	AutoZone b241: door lock kit and fuel cap b241: return lock kit	09/14/2018 b241: door lock kit and fuel ca b241: return lock kit	57.86 -46.47
			Total for Check Number 62811:	11.39
62812	AZDEQ FY 19	AZ Dept of Environmental Qual annual water quality fee FY 19	09/14/2018 annual water quality fee FY 19	2,500.00
			Total for Check Number 62812:	2,500.00
62813	CARTAMBR 09072018 09072018 09072018 09072018	Carter, Amber % fill in for cook 9/5 % fill in for cook 9/5 fill in for Driver 9/7/18 % fill in for cook 9/5	09/14/2018 fill in for driver and fill in for fill in for driver and fill in for fill in for driver and fill in for fill in for driver and fill in for	23.27 35.24 64.50 11.99
			Total for Check Number 62813:	135.00
62814	CINTAS	Cintas Corporation	09/14/2018	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	115.41
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	62.48
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	5.49
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	38.43
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	34.50
	5011782704	% refill first aid kit Sept 18	refill first aid kit Sept 18	59.42
			Total for Check Number 62814:	315.73
62815	CH 09142018	Clearinghouse PR Batch 00814.09.2018 Wage Assignment-CH	09/14/2018 PR Batch 00814.09.2018 Wag	104.92
	09142018	PR Batch 00814.09.2018 Wage Assignment-CH	PR Batch 00814.09.2018 Wag	269.55
	09142018	PR Batch 00814.09.2018 Wage Assignment-CH	PR Batch 00814.09.2018 Wag	186.93
			Total for Check Number 62815:	561.40
62816	COTAJO 09082018	Cota, Joseph refund security deposit 9/8/18	09/14/2018 refund security deposit 9/8/18	50.00
			Total for Check Number 62816:	50.00
62817	FRAIREVA 09072018	Fraire, Evangelina refund security deposit 9/7	09/14/2018 refund security deposit 9/7	50.00
			Total for Check Number 62817:	50.00
62818	GARCIAF 2018-017	Garcia, Fidelis judicial services 8/25-9/7/2018	09/14/2018 judicial services 8/25-9/7/2018	1,765.15
			Total for Check Number 62818:	1,765.15
62819	GFFA 09142018 KF	Guadalupe Firefighters Associa PR Batch 00814.09.2018 Kitty Fund	09/14/2018 PR Batch 00814.09.2018 Kitt	106.00
			Total for Check Number 62819:	106.00
62820	GFFA 09142018 UD	Guadalupe Firefighters Associa PR Batch 00814.09.2018 Union Dues	09/14/2018 PR Batch 00814.09.2018 Unic	75.00
			Total for Check Number 62820:	75.00
62821	GURSTEL 09142018	Gurstel Law Firm PC PR Batch 00814.09.2018 Garnishment-	09/14/2018 PR Batch 00814.09.2018 Garr	86.93
			Total for Check Number 62821:	86.93
62822	HELPHAND 03122018	Helping Hands Health Services security deposit refund 03/12	09/14/2018 security deposit refund 03/12	50.00
			Total for Check Number 62822:	50.00
62823	JRI WO-1197 WO-1219	Johnson Refrigeration headstart: troubleshoot and charge large ac unit v headstart: leak search, repair, and charge with fre	09/14/2018 headstart: troubleshoot and ch headstart: leak search, repair, ,	621.00 845.00
			Total for Check Number 62823:	1,466.00
62824	LANGLINE 4391984	Language Line Services, Inc over the phone interpretation Aug 18	09/14/2018 over the phone interpretation ,	49.20
			Total for Check Number 62824:	49.20
62825	LOW	Low & Johnson, Inc	09/14/2018	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	FY 19	commercial & general liability insurance (GYCO	commercial & general liability	301.00
	FY 19	commercial & general liability insurance	commercial & general liability	301.00
	FY 19	commercial & general liability insurance (OLG)	commercial & general liability	301.00
Total for Check Number 62825:				903.00
62826	MCPRIS AUG18HSNG	MCSO Patrol and Per Diem Billing detention services Aug 18	09/14/2018 detention services Aug 18	2,832.59
Total for Check Number 62826:				2,832.59
62827	MSSI 5737	Mountain States Spec, Inc Town Hall lettering and sign installation	09/14/2018 Town Hall lettering and sign i	860.00
Total for Check Number 62827:				860.00
62828	NATWIDE 09142018	Nationwide Retirement Solution PR Batch 00814.09.2018 Nationwide (PEBS	09/14/2018 PR Batch 00814.09.2018 Nati	450.00
Total for Check Number 62828:				450.00
62829	NW-ASRS 09142018	Nationwide Retirement Solutions PR Batch 00814.09.2018 Nationwide ASRS	09/14/2018 PR Batch 00814.09.2018 Nati	121.01
Total for Check Number 62829:				121.01
62830	OFFDEPOT 180492566001 180492566001 180492566001 180492566001 180492566001 180492566002 180493183001 180493184001 180493185001 185402971001 185402971001 185402971001 185402971001 195652370-001	Office Depot key tags pens paper dry erase markers hook, end tab folders, kleenex, pens, and post it wall calendar ball point pens and mousepad usb custom stamp returned pens returned dry erase markers returned paper returned key tags ink cartridges	09/14/2018 key tags, pens, paper, dry eras key tags, pens, paper, dry eras wall calendar ball point pens and mousepad usb custom stamp returned office supplies returned office supplies returned office supplies returned office supplies ink cartridges	66.78 170.11 74.78 151.35 144.94 43.18 12.79 25.24 22.47 -154.65 -137.60 -67.98 -60.70 172.10
Total for Check Number 62830:				462.81
62831	PRESSURE 29121	Pressure Sensitive Products Distributing, In helmet name tags	09/14/2018 helmet name tags	91.12
Total for Check Number 62831:				91.12
62832	REDDY 9981961773	Reddy Ice Corporation refill ice 75 bags Sept 18	09/14/2018 refill ice 75 bags Sept 18	133.58
Total for Check Number 62832:				133.58
62833	RICOH 5054366723 5054366723	Ricoh USA, Inc copy machine maint Sept 18 copy overages Aug 18	09/14/2018 copy overages Aug 18 & mair copy overages Aug 18 & mair	44.75 119.79
Total for Check Number 62833:				164.54
62834	SCHADE R7AA13869	Riviera Finance % milk	09/14/2018 milk	67.77

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	R7AA13869	% milk	milk	21.40
Total for Check Number 62834:				89.17
62835	SHAMROCK 19004344	Shamrock Foods Company % floor cleaner, pine sol, and toilet paper	09/14/2018 food, kitchen, and janitorial su	59.57
	19004344	% floor cleaner, pine sol, and toilet paper	food, kitchen, and janitorial su	35.53
	19004344	% floor cleaner, pine sol, and toilet paper	food, kitchen, and janitorial su	9.41
	19004344	soda	food, kitchen, and janitorial su	52.60
	19004344	% eggs, ranch dressing, mandarin oranges, diced	food, kitchen, and janitorial su	247.78
	19004344	% eggs, ranch dressing, mandarin oranges, diced	food, kitchen, and janitorial su	784.65
	19004344	% cutlery	food, kitchen, and janitorial su	3.07
	19004344	% cutlery	food, kitchen, and janitorial su	19.32
	19004344	% cutlery	food, kitchen, and janitorial su	21.51
Total for Check Number 62835:				1,233.44
62836	SIMSBS 118109	Sims Business Systems copy overages Aug 18	09/14/2018 copy overages Aug 18	44.44
Total for Check Number 62836:				44.44
62837	TEWBILLS 09102018 09112018	Tempe, City of (Resident) water bills collected 09/10 water bills collected 09/11	09/14/2018 water bills collected 09/10 water bills collected 09/11	750.86 207.03
Total for Check Number 62837:				957.89
62838	VALENRB 94	Valencia, Robert B holly suite: new thermostat	09/14/2018 holly suite: new thermostat	138.00
Total for Check Number 62838:				138.00
62839	VALENATI 2018-37	Valenzuela, Natividad clean mercado restrooms 9/3-9/9/2018	09/14/2018 clean mercado restrooms 9/3-9/9/2018	380.00
Total for Check Number 62839:				380.00
62840	VANESCAF 013	Vane's Cafe sandwiches for employee recognition	09/14/2018 sandwiches for employee rece	286.78
Total for Check Number 62840:				286.78
62841	WASTEM 8541854-4886-7 8541855-4886-4	Waste Management of Arizona roll off's maint Aug 18 54.78 tons roll off's residential Aug 18 38.07 tons	09/14/2018 roll off's maint Aug 18 54.78 tons roll off's residential Aug 18 38.07 tons	3,096.38 2,914.34
Total for Check Number 62841:				6,010.72
62842	WAXIE 77705805 77705805	Waxie Sanitary Supply % mop heads TH % mop heads	09/14/2018 mop heads mop heads	40.45 40.46
Total for Check Number 62842:				80.91
62843	WILLITUL 00338694 00338694	Willie Itule Produce, Inc % salad mix, slaw mix, carrot sticks, celery stick % salad mix, slaw mix, carrot sticks, celery stick	09/14/2018 fresh fruit & veggies 9/10 fresh fruit & veggies 9/10	92.58 29.24
Total for Check Number 62843:				121.82
62844	ARROWGL	Arrow Glass	09/21/2018	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	24621	% court enhancement: bullet proof glass installat	bullet proof glass installation	1,549.21
	24621	% grant: bullet proof glass installation	bullet proof glass installation	3,366.60
Total for Check Number 62844:				4,915.81
62845	AZFORENS R11RV090718	AZ Forensic Evaluations forensic evaluation	09/21/2018 forensic evaluation	330.00
Total for Check Number 62845:				330.00
62846	AZSTTREA Aug 18 Aug 18 Aug 18 Aug 18 Aug 18 Aug 18 Aug 18 Aug 18 Aug 18 Aug 18	AZ State Treasurer JCEF TIME PAYMENTS - RESTRICTED COURT ENHANCEMENT FUND BONDS FORFEITED BONDS FORFEITED fines due to state Aug 18 FINES DUE TO COUNTY FINES DUE TO COUNTY COURT ENHANCEMENT FUND JCEF TIME PAYMENTS - RESTRICTED	09/21/2018 fines due to state Aug 18 fines due to state Aug 18	-130.00 -97.75 100.00 -100.00 3,025.54 -172.51 172.51 97.75 130.00
Total for Check Number 62846:				3,025.54
62847	BANNERDM Aug 18	Banner Desert Medical Center pharmacy charges Aug 18	09/21/2018 pharmacy charges Aug 18	8.30
Total for Check Number 62847:				8.30
62848	BECKDAN 09162018	Beck, Daniel PYT recognition: security and crowd control 10.	09/21/2018 PYT recognition: security and	512.50
Total for Check Number 62848:				512.50
62849	BILLSKEY 6313	Bill's Key & Lock Service, Inc biehn park: duplicate bathroom keys	09/21/2018 biehn park: duplicate bathroom	11.35
Total for Check Number 62849:				11.35
62850	BOUNDTRE 82974480 82976167 82977503	Bound Tree Medical, LLC iv solution pinch clamp, iv admin sets, iv start kits, and iv f laryngoscope handles	09/21/2018 iv solution pinch clamp, iv admin sets, iv laryngoscope handles	469.84 380.80 149.16
Total for Check Number 62850:				999.80
62851	CARTAMBR 09172018	Carter, Amber coverage front desk 9/12-9/14/18	09/21/2018 coverage front desk 9/12-9/14	264.00
Total for Check Number 62851:				264.00
62852	COMMTIRE 8037835	Community Tire Pros & Auto Repair case: tire repair	09/21/2018 case: tire repair	138.36
Total for Check Number 62852:				138.36
62853	LNCURTIS 399802 399825 INV210053	Curtis new firetruck: male adapters, female adapters, rig new firetruck: hydrant valve, and booster hoses new truck: rigid mount bracket w/ strap	09/21/2018 new firetruck: male adapters, : new firetruck: hydrant valve, : new truck: rigid mount bracke	6,937.10 3,388.32 97.74
Total for Check Number 62853:				10,423.16

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
62854	DELPUEB 09062018	Del Pueblo Tire Shop used tire	09/21/2018 used tire	40.00
Total for Check Number 62854:				40.00
62855	DIBBLENG 1016014-33R 1016014.04-7 1016014.05-5	Dibble & Associates Consutling Engineers inspection services Aug 18 calle naranjo: construction management Aug 18 sahuaro: construcion management and value engi	09/21/2018 inspection services Aug 18 calle naranjo: construction ma sahuaro: construcion managrn	6,270.00 2,800.00 7,200.00
Total for Check Number 62855:				16,270.00
62856	EVRGREEN 8982	Evergreen Note Servicing MR home loan payment	09/21/2018 MR home loan payment	815.84
Total for Check Number 62856:				815.84
62857	FAITH 1057343-344 1057343-344 1057343-344 1057343-344 1057343-344 1057343-344	Faith,Ledyard, Faith general attorney services Aug 18 general attorney services Aug 18	09/21/2018 general attorney services Aug general attorney services Aug	33.33 33.34 3,770.00 6,972.50 65.98 33.33
Total for Check Number 62857:				10,908.48
62858	GUZMANL 386020 386020	Guzman Gordillo, Luis Neto: differential (parts) Neto: replace differential, rear shocks, rear brake	09/21/2018 Neto: differential parts, and la Neto: differential parts, and la	250.00 320.00
Total for Check Number 62858:				570.00
62859	HERNACKI 002	Hernacki Law Office PLC judicial services 8/16 & 8/23	09/21/2018 judicial services 8/16 & 8/23	440.00
Total for Check Number 62859:				440.00
62860	LINCOLN 50685	Lincoln Electric Door nw bay door: bracket, punched angle iron, lube f	09/21/2018 nw bay door: bracket, punched	197.70
Total for Check Number 62860:				197.70
62861	MC TREAS Aug 18	Maricopa County Treasurer's fines due to County Aug 18	09/21/2018 fines due to County Aug 18	172.51
Total for Check Number 62861:				172.51
62862	PHXDISP 400882667	City of Phoenix software upgrade II 2nd QTR	09/21/2018 software upgrade II 2nd QTR	1,449.12
Total for Check Number 62862:				1,449.12
62863	RIVERAD 09162018	Rivera, Daniel PYT recognition: security & crowd control 10 hr	09/21/2018 PYT recognition: security & c	500.00
Total for Check Number 62863:				500.00
62864	SCHADE R7AA13981 R7AA13981	Riviera Finance % milk % milk	09/21/2018 milk milk	21.40 67.77

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 62864:	89.17
62865	SIMSBS 118646	Sims Business Systems copy machine maint Jun - Sept 18	09/21/2018 copy machine maint Jun - Sep	13.08
			Total for Check Number 62865:	13.08
62866	TEPOWER 288960 288960 289948 289948 289948 289948	Tempe Power Equipment % hand blower: rope rotor, fuel filter, spark plug % hand blower: rope rotor, fuel filter, spark plug % weed eater string % new weed eater % new weed eater % weed eater string	09/21/2018 hand blower: rope rotor, fuel f hand blower: rope rotor, fuel f weed eater and weed eater stri weed eater and weed eater stri weed eater and weed eater stri weed eater and weed eater stri	37.01 37.01 28.53 164.29 164.29 28.54
			Total for Check Number 62866:	459.67
62867	TESTLUKE Aug 18	Tempe St Luke's Hospital pharmacy charges Aug 18	09/21/2018 pharmacy charges Aug 18	482.71
			Total for Check Number 62867:	482.71
62868	TE9999 0707459961	Tempe, City of utility assistance JV	09/21/2018 utility assistance JV	119.00
			Total for Check Number 62868:	119.00
62869	TEWBILLS 09122018 09132018 09142018 09172018 09182018	Tempe, City of (Resident) water bills collected 9/12 water bills collected 9/13 water bills collected 9/14 water bills collected 09/17 water bills collected 9/18	09/21/2018 water bills collected 9/12 water bills collected 9/13 water bills collected 9/14 water bills collected 09/17 water bills collected 9/18	250.02 153.33 160.73 83.26 491.32
			Total for Check Number 62869:	1,138.66
62870	UNFOODBK AO00061278-1 AO00061497-1 AO00061647-1 AO00061764-1	United Food Bank bread, pastry, watermelons, tomatoes, salad mix, bread, pastry, watermelons, salad mix, fresh man bread, pastry, salad mix, fresh pears, and deliver bread, pastry, salad mix, fresh potatoes, fresh tom	09/21/2018 fresh food delivery 8/1 fresh food delivery 8/9 fresh food delivery 8/16 fresh food delivery 8/24	15.00 15.00 15.00 15.00
			Total for Check Number 62870:	60.00
62871	VALENATI 2018-38	Valenzuela, Natividad clean mercado restrooms 9/10-9/16/2018	09/21/2018 clean mercado restrooms 9/10	385.00
			Total for Check Number 62871:	385.00
62872	ALVACA 09252018	Alvarez, Catalina reimbursement for travel to training 116 mi	09/28/2018 reimbursement for travel to tra	63.22
			Total for Check Number 62872:	63.22
62873	BOUNDTRE 82984228 82984229	Bound Tree Medical, LLC NIO intraosseous devices adult & pediatric NIO simulation kit, adult & pediatric	09/28/2018 NIO intraosseous devices adu NIO simulation kit, adult & p	767.64 163.41
			Total for Check Number 62873:	931.05
62874	CARTAMBR	Carter, Amber	09/28/2018	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	09242018	cover front desk 9/17-9/21/2018	cover front desk 9/17-9/21/20	440.00
			Total for Check Number 62874:	440.00
62875	CARTUSCI 09222018	Cartusciello, Davin quince: security and crowd control 9/22 5.5 hrs	09/28/2018 quince: security and crowd co	275.00
			Total for Check Number 62875:	275.00
62876	CH 09282018 09282018 09282018	Clearinghouse PR Batch 00828.09.2018 Wage Assignment-CH PR Batch 00828.09.2018 Wage Assignment-CH PR Batch 00828.09.2018 Wage Assignment-CH	09/28/2018 PR Batch 00828.09.2018 Wag PR Batch 00828.09.2018 Wag PR Batch 00828.09.2018 Wag	210.04 104.92 293.61
			Total for Check Number 62876:	608.57
62877	COMMTIRE 8038012	Community Tire Pros & Auto Repair gannon: refill and replace tires front tires (2)	09/28/2018 attorney services for telecomm	937.96
			Total for Check Number 62877:	937.96
62878	LNCURTIS INV216113	Curtis new truck: mount for tools	09/28/2018 new truck: mount for tools	265.70
			Total for Check Number 62878:	265.70
62879	DAILYJOU A3176138	Daily Journal Corporation posting ordinance in paper 9/21	09/28/2018 posting ordinance in paper 9/2	9.75
			Total for Check Number 62879:	9.75
62880	GARCIAF 2018-018 4182018 6202018	Garcia, Fidelis judicial services 9/8-9/21/18 2018 AZ State Bar Fee Hotel stay at JW Marriott in Tucson	09/28/2018 judicial services 9/8-9/21/18 2018 AZ State Bar Fee Hotel stay at JW Marriott in T	1,765.15 -505.00 -104.21
			Total for Check Number 62880:	1,155.94
62881	GOMEZJOS 09222018	Gomez, Jose refund security deposit 9/22	09/28/2018 refund security deposit 9/22	150.00
			Total for Check Number 62881:	150.00
62882	GRAINGER 9905883030	Grainger new truck: bolt cutters	09/28/2018 new truck: bolt cutters	179.47
			Total for Check Number 62882:	179.47
62883	GFFA 09282018 KF	Guadalupe Firefighters Associa PR Batch 00828.09.2018 Kitty Fund	09/28/2018 PR Batch 00828.09.2018 Kitt	106.00
			Total for Check Number 62883:	106.00
62884	GFFA 09282018 UD	Guadalupe Firefighters Associa PR Batch 00828.09.2018 Union Dues	09/28/2018 PR Batch 00828.09.2018 Unic	75.00
			Total for Check Number 62884:	75.00
62885	GURSTEL 09282018	Gurstel Law Firm PC PR Batch 00828.09.2018 Garnishment-	09/28/2018 PR Batch 00828.09.2018 Gar	84.15
			Total for Check Number 62885:	84.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
62886	KAPLANG 09222018	Kaplan, Gary quince: security and crowd control 9/22 5.5 hrs	09/28/2018 quince: security and crowd co	275.00
Total for Check Number 62886:				275.00
62887	KCCI 09172018	KCCI, LLC calle guadalupe storm drain: demobilization, regi	09/28/2018 calle guadalupe storm drain: d	182,929.71
Total for Check Number 62887:				182,929.71
62888	LUNAT 09222018	Luna, Tony quince: security and crowd control 9/22 5.5 hrs	09/28/2018 quince: security and crowd co	275.00
Total for Check Number 62888:				275.00
62889	MCTREA 301-09-087 2019	Maricopa County Treasurer property taxes CY 2019	09/28/2018 property taxes CY 2019	484.90
Total for Check Number 62889:				484.90
62890	MOLINAVA 09222018	Molina, Valerie refund security deposit 9/22	09/28/2018 refund security deposit 9/22	50.00
Total for Check Number 62890:				50.00
62891	NATWIDE 09282018	Nationwide Retirement Solution PR Batch 00828.09.2018 Nationwide (PEBSO)	09/28/2018 PR Batch 00828.09.2018 Nati	450.00
Total for Check Number 62891:				450.00
62892	NW-ASRS 09282018	Nationwide Retirement Solutions PR Batch 00828.09.2018 Nationwide ASRS	09/28/2018 PR Batch 00828.09.2018 Nati	121.01
Total for Check Number 62892:				121.01
62893	PRINTSPE 90486	Printing Specialists 1000 pre printed envelopes	09/28/2018 1000 pre printed envelopes	201.76
Total for Check Number 62893:				201.76
62894	RAPACZE 09192018	Rapacz, Elisabeth reimbursement for travel to training 20.4 mi	09/28/2018 reimbursement for travel to tr:	11.12
Total for Check Number 62894:				11.12
62895	SCHADE R7AA14096 R7AA14096	Riviera Finance % milk % milk	09/28/2018 milk milk	67.77 21.40
Total for Check Number 62895:				89.17
62896	SHAMROCK 19038355 19038355 19038355 19038355 19038355 19038355 19038355 19038355 19038355 19041594	Shamrock Foods Company % plastic containers, foam cups, kitchen cutlery, % coffee, cheese, cottage cheese, creamer, pinto % pine sol beef stew meat % plastic containers, foam cups, kitchen cutlery, % plastic containers, foam cups, kitchen cutlery, % coffee, cheese, cottage cheese, creamer, pinto % pine sol % pine sol % coffee	09/28/2018 food, kitchen, and janitorial su food, kitchen, and janitorial su coffee	82.17 276.67 10.07 170.42 11.74 73.79 876.14 16.88 2.66 19.26

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	19041594	% coffee	coffee	60.97
Total for Check Number 62896:				1,600.77
62897	SIMSMURR 22507	Sims Murray LTD attorney services for telecommunications	09/28/2018 attorney services for telecomm	418.00
Total for Check Number 62897:				418.00
62898	TEPOWER 289949 289949	Tempe Power Equipment weed eater: spark plug, air filter, filter assembly weed eater: spark plug, air filter, filter assembly	09/28/2018 weed eater: spark plug, air filter weed eater: spark plug, air filter	25.08 25.08
Total for Check Number 62898:				50.16
62899	TEWBILLS 09202018 09212018 09242018 09252018	Tempe, City of (Resident) water bills collected 9/20 water bills collected 9/21 water bills collected 9/24 water bills collected 9/25	09/28/2018 water bills collected 9/20 water bills collected 9/21 water bills collected 9/24 water bills collected 9/25	75.00 93.94 239.23 128.39
Total for Check Number 62899:				536.56
62900	TOWPROAZ T467675	Towing Professionals of Arizona, Inc la france: towing charges	09/28/2018 la france: towing charges	385.00
Total for Check Number 62900:				385.00
62901	VALENATI 2018-39	Valenzuela, Natividad clean mercado restrooms 9/17-9/23/2018	09/28/2018 clean mercado restrooms 9/17	250.00
Total for Check Number 62901:				250.00
62902	WASTEM 8545321-4886-3	Waste Management of Arizona residential trash pick up Sept 18	09/28/2018 residential trash pick up Sept	22,936.50
Total for Check Number 62902:				22,936.50
62903	WAXIE 77736652 77736652 77736652 77736652 77736652	Waxie Sanitary Supply % trash bags and toilet paper % trash bags and toilet paper TH % trash bags and toilet paper % trash bags and toilet paper toilet paper for maint yd	09/28/2018 trash bags and toilet paper trash bags and toilet paper trash bags and toilet paper trash bags and toilet paper trash bags and toilet paper	103.62 155.43 310.86 466.29 36.69
Total for Check Number 62903:				1,072.89
9201801	AFLAC 245275	AFLAC supplemental insurance Sept 18	09/30/2018 supplemental insurance Sept 1	406.25
Total for Check Number 9201801:				406.25
9201802	ALLSTREA 15505664 15505664 15505664 15505664 15505664 15505664 15505664 15505664 15505664 15505664	Allstream local telephone service Aug 18 local telephone service Aug 18	09/30/2018 local telephone service Aug 18 local telephone service Aug 18	26.39 92.36 26.39 8.71 26.39 79.23 13.19 13.19 40.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	15505664	local telephone service Aug 18	local telephone service Aug 18	66.66
	15505664	local telephone service Aug 18	local telephone service Aug 18	13.19
	15505664	local telephone service Aug 18	local telephone service Aug 18	29.43
	15505664	local telephone service Aug 18	local telephone service Aug 18	13.19
	15505664	local telephone service Aug 18	local telephone service Aug 18	79.17
	15505664	local telephone service Aug 18	local telephone service Aug 18	52.78
	15505664	local telephone service Aug 18	local telephone service Aug 18	52.93
	15505664	local telephone service Aug 18	local telephone service Aug 18	243.41
			Total for Check Number 9201802:	877.15
9201803	AZDOR Aug 18	AZ Department of Revenue mercado sales tax Aug 18	09/30/2018 mercado sales tax Aug 18	416.80
			Total for Check Number 9201803:	416.80
9201804	AZSRS	AZ State Retirement System	09/30/2018	
	08312018	PR Batch 00831.08.2018 Long Term Disability I	PR Batch 00831.08.2018 ASF	39.30
	08312018	PR Batch 00831.08.2018 Long Term Disability	PR Batch 00831.08.2018 ASF	39.30
	08312018	PR Batch 00831.08.2018 Retirement-ASRS	PR Batch 00831.08.2018 ASF	2,857.97
	08312018	PR Batch 00831.08.2018 Alternate Contribution	PR Batch 00831.08.2018 ASF	474.67
	08312018	PR Batch 00831.08.2018 Retirement-ASRS-Emj	PR Batch 00831.08.2018 ASF	2,857.97
	09142018	PR Batch 00814.09.2018 Alternate Contribution	PR Batch 00814.09.2018 Reti	485.92
	09142018	PR Batch 00814.09.2018 Long Term Disability I	PR Batch 00814.09.2018 Reti	36.07
	09142018	PR Batch 00814.09.2018 Retirement-ASRS	PR Batch 00814.09.2018 Reti	2,622.74
	09142018	PR Batch 00814.09.2018 Retirement-ASRS-Emj	PR Batch 00814.09.2018 Reti	2,622.74
	09142018	PR Batch 00814.09.2018 Long Term Disability	PR Batch 00814.09.2018 Reti	36.07
			Total for Check Number 9201804:	12,072.75
9201805	BLUECBS	Blue Cross/Blue Shield of AZ	09/30/2018	
	Sept 18	health insurance Sept 18	Sept 18	794.48
	Sept 18	health insurance Sept 18	Sept 18	71.22
	Sept 18	health insurance Sept 18	Sept 18	747.92
	Sept 18	health insurance Sept 18 ee dep	Sept 18	1,278.60
	Sept 18	health insurance Sept 18 ee	Sept 18	233.34
	Sept 18	health insurance Sept 18	Sept 18	593.96
	Sept 18	health insurance Sept 18	Sept 18	2,484.23
	Sept 18	health insurance Sept 18	Sept 18	105.46
	Sept 18	health insurance Sept 18	Sept 18	356.10
	Sept 18	health insurance Sept 18	Sept 18	955.92
	Sept 18	health insurance Sept 18	Sept 18	1,406.16
	Sept 18	health insurance Sept 18	Sept 18	381.66
	Sept 18	health insurance Sept 18	Sept 18	140.62
	Sept 18	health insurance Sept 18	Sept 18	1,390.73
	Sept 18	health insurance Sept 18	Sept 18	105.46
	Sept 18	health insurance Sept 18	Sept 18	142.44
	Sept 18	health insurance Sept 18	Sept 18	1,416.03
	Sept 18	health insurance Sept 18	Sept 18	382.12
			Total for Check Number 9201805:	12,986.45
9201806	CENTURY 478 Aug 18 Aug 18 TH	Centurylink dedicated line Aug 18 alarm pad Aug 18	09/30/2018 dedicated line Aug 18 alarm pad Aug 18	85.29 53.96
			Total for Check Number 9201806:	139.25
9201807	CHASE Aug 18 CT 1 Aug 18 CT 2	Chase Bank credit card machine fees Aug 18 CT 1 credit card machine fees Aug 18 CT 2	09/30/2018 credit card machine fees Aug credit card machine fees Aug	36.13 34.14

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount	
	Aug 18 TH	credit card machine charges	Aug 18 TH	credit card machine charges A	42.45
	BC Aug 18	bank charges	Aug 18	bank charges Aug 18	141.81
				Total for Check Number 9201807:	254.53
9201808	CHASEMC	Chase Card Services	09/30/2018		
	Aug 18	ICM budget and fiscal managment training JS	Aug 18	credit card purchases Aug 18	100.00
	Aug 18	office delivery of water (4)	Aug 18	credit card purchases Aug 18	30.19
	Aug 18	% CSI: panic buttons at court	Aug 18	credit card purchases Aug 18	1,516.00
	Aug 18	% CSI: panic buttons at court	Aug 18	credit card purchases Aug 18	219.82
	Aug 18	in store adjustment, guillotine trimmer, dr. grip p	Aug 18	credit card purchases Aug 18	173.01
	Aug 18	hydration station: ice	Aug 18	credit card purchases Aug 18	45.66
	Aug 18	back to school: pencil pouches, flash drives, lany	Aug 18	credit card purchases Aug 18	409.56
	Aug 18	swiffer dusters	Aug 18	credit card purchases Aug 18	25.73
	Aug 18	b241: gasket, bolts, remove and replace exhaust	Aug 18	credit card purchases Aug 18	883.37
	Aug 18	"2019" and "0" labels	Aug 18	credit card purchases Aug 18	38.20
	Aug 18	letters, command hooks, voice mail lob, wirebou	Aug 18	credit card purchases Aug 18	178.55
	Aug 18	shampoo, trash bags, q-tips, body soap, spray aw	Aug 18	credit card purchases Aug 18	186.99
	Aug 18	FY 18-19 membership fee	Aug 18	credit card purchases Aug 18	85.00
	Aug 18	% fingerprints LM	Aug 18	credit card purchases Aug 18	6.27
	Aug 18	% fingerprints LM	Aug 18	credit card purchases Aug 18	6.27
	Aug 18	% fingerprints LM	Aug 18	credit card purchases Aug 18	6.46
	Aug 18	logitech presenter	Aug 18	credit card purchases Aug 18	54.04
	Aug 18	% flour tortillas, lettuce, tomatoes, garlic, cucum	Aug 18	credit card purchases Aug 18	29.28
	Aug 18	% flour tortillas, lettuce, tomatoes, garlic, cucum	Aug 18	credit card purchases Aug 18	91.88
	Aug 18	Christmas: gift bags	Aug 18	credit card purchases Aug 18	27.59
	Aug 18	new truck: lightning charging cables	Aug 18	credit card purchases Aug 18	32.32
	Aug 18	demi vase rose, flower arrangements, crunch n r	Aug 18	credit card purchases Aug 18	384.23
	Aug 18	AdY meeting: mailing postcards, water, and cool	Aug 18	credit card purchases Aug 18	369.13
	Aug 18	toner and ink cartridges	Aug 18	credit card purchases Aug 18	98.52
	Aug 18	NACM dues	Aug 18	credit card purchases Aug 18	125.00
	Aug 18	custom outdoor flags (3) and custom indoor flag	Aug 18	credit card purchases Aug 18	501.24
	Aug 18	san diego bay: new ac unit, quick start kit, and rc	Aug 18	credit card purchases Aug 18	3,204.12
	Aug 18	GM: hotel stay for safety conference	Aug 18	credit card purchases Aug 18	90.49
	Aug 18	TH mens: rebuild kit and handle assembly	Aug 18	credit card purchases Aug 18	56.59
	Sept 18 Ref 1	survey annual plan refunded		survey annual plan refunded	-384.00
	Sept 18 Ref 2	emergency food boxes: in store adjustment		emergency food boxes: in stor	-6.10
				Total for Check Number 9201808:	8,585.41
9201809	COX	Cox Communications, Inc	09/30/2018		
	Sept 18 FF	internet access	Sept 18 FF	internet access Sept 18 FF	60.00
	Sept 18 SC	tv service	Sept 18	tv service Sept 18	31.10
	Sept 18 TH	internet access	Sept 18 TH	internet access Sept 18 TH	79.00
				Total for Check Number 9201809:	170.10
9201810	GENUINE	Genuine Parts Co	09/30/2018		
	4851-989741	shop: hydraulic oil and windshield wiper fluid		shop: hydraulic oil and windsl	65.90
	4851-989784	backhoe: oil, fuel filter, and air filters		backhoe: oil, fuel filter, and ai	200.45
	4851-993088	luis: fuel filter, water pump, oil, coolant, air filter		luis: fuel filter, water pump, o	149.56
	4851-993088	shop: shop towels		luis: fuel filter, water pump, o	2.15
	4851-993103	luis: thermostat and gasket		luis: thermostat and gasket	11.33
	4851-993159	luis: battery replacement		luis: battery replacement	40.19
	4851-993272	luis: brake shoe hold down and brake cleaner		luis: brake shoe hold down an	27.50
	993102	Luis: returned water pump		Luis: returned water pump	-18.92
				Total for Check Number 9201810:	478.16
9201811	METLIFE	Metropolitan Life Ins Co	09/30/2018		
	Sept 18	dental insurance	Sept 18	dental insurance Sept 18	32.49

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	2.69
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	22.83
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	23.11
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	15.05
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	15.05
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	5.38
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	5.37
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	55.33
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	26.86
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	34.64
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	35.17
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	13.43
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	4.03
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	107.44
	Sept 18	dental insurance Sept 18	dental insurance Sept 18	4.03
	Sept 18	dental insurance Sept 18 EE Dep	dental insurance Sept 18	306.99
Total for Check Number 9201811:				709.89
9201812	PRTAXF	PAYROLL TAXES-FEDERAL	09/30/2018	
	08312018	FICA Tax: 8/31 payroll	fed taxes 8/31 payroll	7,088.06
	08312018	Medicare Tax: 8/31 payroll	fed taxes 8/31 payroll	1,657.64
	08312018	Federal Tax: 8/31 payroll	fed taxes 8/31 payroll	4,864.71
	09142018	FICA Tax: 9/14 payroll	fed taxes 9/14 payroll	6,679.50
	09142018	Medicare Tax: 9/14 payroll	fed taxes 9/14 payroll	1,562.14
	09142018	Federal Tax: 9/14 payroll	fed taxes 9/14 payroll	4,573.50
Total for Check Number 9201812:				26,425.55
9201813	PRTAXS	PAYROLL TAXES-STATE	09/30/2018	
	08312018	State Tax: 8/31 payroll	State Tax: 8/31 payroll	1,545.58
	09142018	State Tax: 9/14 payroll	State Tax: 9/14 payroll	1,478.80
Total for Check Number 9201813:				3,024.38
9201814	PITBOWCC	Pitney Bowes	09/30/2018	
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	0.40
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	16.05
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	0.96
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	0.24
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	13.11
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	15.02
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	3.73
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	47.41
	3102402105	1st QTR postage meter rental	1st QTR postage meter rental	45.43
Total for Check Number 9201814:				142.35
9201815	PSPRS	Public Safety Personnel Retire	09/30/2018	
	08172018	PR Batch 00817.08.2018 Retirement-PSPRS	PR Batch 00817.08.2018 Reti	853.84
	08172018	FIRE INSURANCE PREMIUM TAX CREDIT	PR Batch 00817.08.2018 Reti	-175.84
	08172018	PR Batch 00817.08.2018 Retirement-PSPRS-Err	PR Batch 00817.08.2018 Reti	4,368.50
	08312018	PR Batch 00831.08.2018 Retirement-PSPRS	PR Batch 00831.08.2018 Reti	1,031.08
	08312018	FIRE INSURANCE PREMIUM TAX CREDIT	PR Batch 00831.08.2018 Reti	-175.84
	08312018	PR Batch 00831.08.2018 Retirement-PSPRS-Err	PR Batch 00831.08.2018 Reti	5,275.35
	09142018	PR Batch 00814.09.2018 Retirement-PSPRS	PR Batch 00814.09.2018 Reti	1,117.70
	09142018	FIRE INSURANCE PREMIUM TAX CREDIT	PR Batch 00814.09.2018 Reti	-175.84
	09142018	PR Batch 00814.09.2018 Retirement-PSPRS-Err	PR Batch 00814.09.2018 Reti	5,718.50
Total for Check Number 9201815:				17,837.45

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
9201816	SRP1277	Salt River Project	09/30/2018	
	Aug 18	utility: electricity Aug 18 Town Hall	utility: electricity Aug 18	2,336.56
	Aug 18	utility: electricity Aug 18 %sr center	utility: electricity Aug 18	618.22
	Aug 18	utility: electricity Aug 18 %sr center	utility: electricity Aug 18	154.56
	Aug 18	utility: electricity Aug 18 %sr center	utility: electricity Aug 18	772.79
	Aug 18	utility: electricity Aug 18 Headstart	utility: electricity Aug 18	1,321.91
	Aug 18	utility: electricity Aug 18 ret basin @ vaou nawi	utility: electricity Aug 18	31.69
	Aug 18	utility: electricity Aug 18 security lights @ merc:	utility: electricity Aug 18	251.67
	Aug 18	utility: electricity Aug 18 security/street lights @	utility: electricity Aug 18	248.59
	Aug 18	utility: electricity Aug 18 marquee	utility: electricity Aug 18	130.58
	Aug 18	utility: electricity Aug 18 maint yd	utility: electricity Aug 18	166.78
	Aug 18	utility: electricity Aug 18 sewer metering station	utility: electricity Aug 18	32.84
	Aug 18	utility: electricity Aug 18 ret basin @ pitaya	utility: electricity Aug 18	30.65
	Aug 18	utility: electricity Aug 18 street lights	utility: electricity Aug 18	382.49
	Aug 18	utility: electricity Aug 18 biehn park lights	utility: electricity Aug 18	747.86
	Aug 18	utility: electricity Aug 18 CAP office	utility: electricity Aug 18	200.28
	Aug 18	utility: electricity Aug 18 Library	utility: electricity Aug 18	801.11
	Aug 18	utility: electricity Aug 18 block house	utility: electricity Aug 18	22.06
	Aug 18	utility: electricity Aug 18 fire dept security lights	utility: electricity Aug 18	16.94
	Aug 18	utility: electricity Aug 18 cemetery	utility: electricity Aug 18	31.17
	Aug 18	utility: electricity Aug 18 sprinklers @ street	utility: electricity Aug 18	30.65
	Aug 18	utility: electricity Aug 18 ret basin @ guadalupe	utility: electricity Aug 18	31.83
	Aug 18	utility: electricity Aug 18 stott park restrooms	utility: electricity Aug 18	69.62
	Aug 18	utility: electricity Aug 18 biehn park restrooms	utility: electricity Aug 18	31.55
	Aug 18	utility: electricity Aug 18 straw bale house maint	utility: electricity Aug 18	225.12
	Aug 18	utility: electricity Aug 18 mercado	utility: electricity Aug 18	6,560.09
	Aug 18	utility: electricity Aug 18 stott park	utility: electricity Aug 18	811.66
	Aug 18	utility: electricity Aug 18 fire dept	utility: electricity Aug 18	772.93
			Total for Check Number 9201816:	16,832.20
9201817	SRP1278	Salt River Project	09/30/2018	
	Aug 18	street lights and/or traffic signals Aug 18	street lights and/or traffic sign	2,496.68
			Total for Check Number 9201817:	2,496.68
9201818	TEBLDGS	Tempe, City of	09/30/2018	
	01642 Jul 18	utility: water Jul 18 AdY street trees	utility: water Jul 18 AdY stree	12.68
	21442 Jul 18	utility: water Jul 18 maint yd	utility: water Jul 18 maint yd	72.19
	28842 Jul 18	utility: water Jul 18 comm refuse % sr center	utility: water Jul 18 sr center d	24.44
	28842 Jul 18	utility: water Jul 18 comm refuse % sr center	utility: water Jul 18 sr center d	6.11
	28842 Jul 18	utility: water Jul 18 comm refuse % sr center	utility: water Jul 18 sr center d	30.55
	28842 Jul 18	utility: water Jul 18 Headstart	utility: water Jul 18 sr center d	153.17
	28842 Jul 18	utility: water Jul 18 % sr center	utility: water Jul 18 sr center d	89.54
	28842 Jul 18	utility: water Jul 18 % sr center	utility: water Jul 18 sr center d	17.91
	28842 Jul 18	utility: water Jul 18 % sr center	utility: water Jul 18 sr center d	71.63
	30103 Jul 18	utility: water Jul 18 comm refuse CAP	utility: water Jul 18 TH and cc	30.55
	30103 Jul 18	utility: water Jul 18 comm refuse TH	utility: water Jul 18 TH and cc	30.55
	30103 Jul 18	utility: water Jul 18 comm refuse Headstart	utility: water Jul 18 TH and cc	91.65
	30103 Jul 18	utility: water Jul 18 comm refuse Library	utility: water Jul 18 TH and cc	30.55
	30103 Jul 18	utility: water Jul 18 TH irrigation	utility: water Jul 18 TH and cc	190.57
	40103 Jul 18	utility: water Jul 18 TH	utility: water Jul 18 TH, librar	108.95
	40103 Jul 18	utility: water Jul 18 CAP	utility: water Jul 18 TH, librar	18.16
	40103 Jul 18	utility: water Jul 18 Library	utility: water Jul 18 TH, librar	54.48
	43524 Aug 18	utility: water Aug 18 hydrant meter	utility: water Aug 18 hydrant m	141.35
	53814 Jul 18	utility: water Jul 18 basin @ vaou nawi	utility: water Jul 18 basin @ v	2,768.14
	61814 Jul 18	utility: water Jul 18 basin @ stott park	utility: water Jul 18 basin @ s	2,891.65
	6891752458Jul18	utility: water Jul 18 botanical garden	utility: water Jul 18 botanical	182.58
	70212 Jul 18	utility: water Jul 18 biehn park sprinklers 1	utility: water Jul 18 biehn parl	144.70
	70255 Jul 18	utility: water Jul 18 stott restrooms	utility: water Jul 18 stott restr	60.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	73212 Jul 18	utility: water Jul 18 fire dept	utility: water Jul 18 fire dept	270.93
	79822 Jul 18	utility: water Jul 18 Cemetery	utility: water Jul 18 Cemetery	105.31
	80212 Jul 18	utility: water Jul 18 biehn park sprinklers 2	utility: water Jul 18 biehn parl	1,495.80
	80814 Jul 18	utility: water Jul 18 basin @ guadalupe	utility: water Jul 18 basin @ g	2,637.01
	83403 Jul 18	utility: water Jul 18 stott landscape	utility: water Jul 18 stott lands	446.95
	86272 Jul 18	utility: water Jul 18 mini park @ juve's	utility: water Jul 18 mini park	12.68
	88103 Jul 18	utility: water Jul 18 calle pitaya basin	utility: water Jul 18 calle pitay	25.92
	88992 Jul 18	utility: water Jul 18 irrigation	utility: water Jul 18 irrigation	98.13
	98252 Jul 18	utility: water Jul 18 mercado	utility: water Jul 18 mercado d	754.92
	98252 Jul 18	utility: water Jul 18 mercado comm refuse	utility: water Jul 18 mercado d	382.20
			Total for Check Number 9201818:	13,452.33
9201819	WEX	WEX Bank	09/30/2018	
	Aug 18	fuel expenses Aug 18 @ 25%	fuel purchases Aug 18	57.55
	Aug 18	fuel expenses Aug 18	fuel purchases Aug 18	876.82
	Aug 18	fuel expenses Aug 18	fuel purchases Aug 18	2,252.22
	Aug 18	fuel expenses Aug 18	fuel purchases Aug 18	65.20
	Aug 18	fuel expenses Aug 18 @ 75%	fuel purchases Aug 18	172.64
	Aug 18	rebate Aug 18	fuel purchases Aug 18	-8.40
			Total for Check Number 9201819:	3,416.03
			Report Total (144 checks):	576,617.55