

ORDINANCE NO. 25-1207

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF DOUGLAS, COCHISE COUNTY, ARIZONA, AMENDING THE CITY TAX CODE TO DECREASE THE TAX RATE ON AMUSEMENTS FROM THREE AND EIGHT-TENTHS PERCENT (3.8%) TO ZERO PERCENT (0%) AND INCLUDING A THREE-YEAR SUNSET PROVISION; ESTABLISHING SEVERABILITY OF COMPONENTS OF ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE THEREOF.

WHEREAS, the city has previously adopted a City Tax Code; and

WHEREAS, the City of Douglas Mayor and City Council believe, after consultation with staff, that amending Section 5.04.410 of the City Tax Code by decreasing the Amusements, Exhibitions, and Similar Activities tax class from three and eight-tenths percent (3.8%) to zero percent (0%) would be in the best interest of the city for a three (3) year period.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Douglas, Arizona, as follows:

SECTION 1: The tax rate for Section 5.04.410, Amusements, Exhibitions, and Similar Activities is decreased from three and eight-tenths percent (3.8%) to zero percent (0%). All other provisions of Section 5.04.410 shall remain unchanged.

SECTION 2: IMPLEMENTATION. The City Manager, the City Treasurer and the City Clerk are hereby directed to take all necessary actions necessary to ensure that the provisions of this Ordinance are implemented.

SECTION 3. SEVERABILITY. If any chapter, section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 4. EFFECTIVE DATE. The provisions of this Ordinance shall be effective on July 1, 2025.

SECTION 5. SUNSET PROVISION. On June 30, 2028, the tax rate for Section 5.04.410, Amusements, Exhibitions, and Similar Activities shall revert back to three and eight-tenths percent (3.8%).

PASSED AND ADOPTED by the Mayor and Council of the City of Douglas, Arizona, this 17th day of April 2025.

Jose Grijalva, Mayor

Attest:

Approved as to form:

Alma Andrade, City Clerk

Denis M. Fitzgibbons, City Attorney