



ORDINANCE NO. 16-04

AN ORDINANCE OF THE CITY OF SOUTH TUCSON, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE FEE SCHEDULE; AMENDING AND INSERTING NEW SECTIONS 11-194, MANUFACTURED BUILDINGS; 11-195, MINING; 11-204, TIMBERING AND OTHER EXCAVATIONS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE, ADOPTING "THE JULY 2016 AMENDMENTS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE", WHICH INCLUDES THE ADOPTION OF MODEL CITY TAX CODE SECTION 446 RELATING TO THE TAXATION OF NON-RESIDENTIAL BUSINESS ACTIVITY, 11-197.4; AND REPEALING ALL RESOLUTIONS, ORDINANCES, RULES OF THE CITY OF SOUTH TUCSON IN CONFLICT THEREWITH AND DESIGNATING AN EFFECTIVE DATE;

WHEREAS, the South Tucson City Code has been adopted by the City Council, amended from time to time; and

WHEREAS, Chapter 11 of the South Tucson City Code contains the Privilege Tax, Application Fee, Fee Schedule, which contains most of the City's fees; and

WHEREAS, the schedule undergoes review relative to the fees and the costs of providing services; and

WHEREAS, pursuant to A.R.S. § 9-499.15, on May 27, 2016, the Notice of City's Consideration to Assess New Fees, Increase Existing Fees, or Make Other Fee Changes was posted on the City's website notifying the public of possible fee increases; and

WHEREAS, on July 28, 2016, the City Council discussed and considered said fee increases, giving opportunity for public comment on the proposed changes; and

WHEREAS, the City Council has determined that adoption of "THE JULY 2016 AMENDMENTS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE" is in the best interests of the City and its residents; and

BE IT ORDAINED by the Mayor and Council of the City of South Tucson, Arizona, as follows:

**Section 1.** That certain document known as “THE JULY 2016 AMENDMENTS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE,” three copies of which are on file in the office of the City Clerk of the City of South Tucson, Arizona, which document was made a public record by South Tucson Resolution No. 16-04 of the City of South Tucson, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

**Section 2.** Chapter 11 of the South Tucson City Code is hereby amended as indicated in “THE JULY 2016 AMENDMENTS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE;” with deleted language shown by ~~strikeout~~, and with added language shown in **underlined bold text and numbers**.

**Section 3.** “THE JULY 2016 AMENDMENTS TO CHAPTER 11 OF THE SOUTH TUCSON CITY CODE” include the proper adoption of Model City Tax Code Section 446 as follows:

**Sec. 11-197.4 Additional tax on non-residential rental business activity.**

In addition to the taxes levied under Sec. 11-197 (Model City Tax Code, Sec. 445), there is hereby levied and shall be collected by the Tax Collector an additional tax in the amount equal to four percent (4.0) of the gross income from business activity of any person engaging in the rental, leasing, or licensing of non-residential property or property units.

**Section 4.** Any portions of Chapter 11 of the South Tucson City Code not specifically amended by this Ordinance shall remain unchanged.

**Section 5.** All tables of contents shall be modified to reflect the changes set forth in this Ordinance.

**Section 6.** The various city officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this Ordinance and sections of the City Code.

**Section 7.** All ordinances, resolutions, or motions and parts of ordinances, resolutions or motions of the council in conflict with the provisions of this Ordinance are hereby repealed, effective as of the date of this Ordinance. All internal reference within the city code to any affected provision are hereby updated.

**Section 8.** The provisions of this ordinance and the increase in tax rate provided herein shall become effective as follows:


Fee Schedule changes:                      October 1, 2016

Tax Rate changes                              October 1, 2016

**Section 9.** Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor.

**Section 10.** 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.


PASSED AND ADOPTED by the Mayor and Council of the City of South Tucson, Arizona, this 28<sup>th</sup> day of July 2016.



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Mayor Miguel Rojas


APPROVED AS TO FORM



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City Attorney

ATTEST:



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Veronica Moreno, City Clerk

**JULY 2016 FEE AMENDMENTS TO CHAPTER 11 OF  
THE SOUTH TUCSON CITY CODE**

**ATTACHMENT 2**

**AMENDED SECTIONS (Fee Schedule)**

**Sec. 11-36. Fee schedule.**

The license taxes set out in the following schedule are established for businesses, occupations, trades, callings, and professions listed and shall be paid by all persons who practice, transact, carry on or engage in such businesses, occupations, trades, callings and professions:

**A**

Accountant, each individual . . . . . ~~\$20.00~~ **40.00**

Advertising agency . . . . . ~~40.00~~ **70.00**

Advertising solicitor, other than newspaper advertising . . . . . ~~40.00~~ **70.00**

Any agent not otherwise taxed . . . . . ~~20.00~~ **40.00**

Architect, each individual . . . . . ~~20.00~~ **40.00**

Assayer, each individual . . . . . ~~20.00~~ **40.00**

Attorney at law, each individual, except attorneys retained, appointed, elected or employed in or to full time positions with or by the state, the county, or any municipality, or subdivision of the state or county government, or the United States government or any agency thereof, who does not engage in the practice of law in any other manner or for any other client . . . . . ~~20.00~~ **40.00**

**Auctioneer:**

Class A . . . . . ~~40.00~~ **70.00**

Class B . . . . . ~~40.00~~ **70.00**

And in addition per diem . . . . . ~~20.00~~ **40.00**

Automobile washing . . . . . ~~20.00~~ **40.00**

Auto wrecking . . . . . ~~30.00~~ **53.00**

**B**

**Bank:**

Capital, surplus and undivided profits are:

Less than \$300,000.00 . . . . . ~~100.00~~ **150.00**

\$300,000.00 and over . . . . . ~~200.00~~ **300.00**

National banks are not taxed on any business done for the government of the United States, and are taxed only for business done in the city.

Barbershop:

First chair . . . . . ~~10.00~~ **20.00**

Each additional chair through 5, set up whether in operation or not . . . . . ~~5.00~~  
**10.00**

6 through 10 chairs set up whether in operation or not . . . . . ~~40.00~~ **70.00**

11 or more chairs set up whether in operation or not . . . . . ~~50.00~~ **88.00**

Bath, public, includes electric steam, dry heat, Turkish, Swedish, Russian, massage parlors, electric, magnetic or sun treatment or alcohol rubs or any other bath with treatments or with sleeping accommodations:

When the application is for a massage establishment license . . . . . ~~100.00~~ **150.00**

When the application is for a massage license, and the applicant is a self-employed person who does not employ any other person as a massage operator . . . . . ~~70.00~~ **123.00**

When the application is for a massage operator license . . . . . ~~50.00~~ **88.00**

Annual renewal:

Massage establishment . . . . . ~~50.00~~ **88.00**

Massage operator . . . . . ~~30.00~~ **53.00**

Beauty parlors:

1 operator . . . . . ~~10.00~~ **20.00**

Each additional operator, through 5 . . . . . ~~5.00~~ **10.00**

6 through 10 operators . . . . . ~~40.00~~ **70.00**

11 or more operators . . . . . ~~50.00~~ **88.00**

Beauty operator or hairdresser, with no fixed place of business . . . . . ~~20.00~~ **40.00**

Beauty school or college . . . . . ~~20.00~~ **40.00**

Blacksmith and/or welding and repair . . . . . ~~20.00~~ **40.00**

Bottling works . . . . . ~~40.00~~ **70.00**

Brick manufacturing . . . . . ~~40.00~~ **70.00**

Broker:

    Livestock . . . . . ~~20.00~~ **40.00**

    Commission, other than those dealing in futures of grain, provisions, produce or  
    stocks or bonds, where direct wire is used . . . . . ~~50.00~~ **88.00**

    Merchandise . . . . . ~~50.00~~ **88.00**

    Stocks, bonds, grain, provision or produce, buying, selling, placing orders or  
    taking commission on futures, or who acts as agent for any commission  
    house brokerage firm or board of trade . . . . . ~~50.00~~ **88.00**

    Mining . . . . . ~~50.00~~ **88.00**

Burglar alarm, installing and servicing . . . . . ~~50.00~~ **88.00**

Business college . . . . . ~~20.00~~ **40.00**

C

Cabinetmaker, woodworker, carpenter shop . . . . . ~~30.00~~ **53.00**

Carnival company, per week . . . . . ~~200.00~~ **300.00**

Carpet installation . . . . . ~~20.00~~ **40.00**

Casting and molding . . . . . ~~20.00~~ **40.00**

Catering . . . . . ~~20.00~~ **40.00**

Chemist, each individual . . . . . ~~20.00~~ **40.00**

Chiropractor, each individual . . . . . ~~20.00~~ **40.00**

Circus, animal show, carnival or other tent show, showing outside city limits, and using  
city streets for:

    Parade only, per day . . . . . ~~200.00~~ **300.00**

    Loading and unloading only, per day . . . . . ~~100.00~~ **150.00**

City delivery. All deliveries from outside city unless otherwise mentioned . . . ~~20.00~~ **40.00**

Cleaners. See Drycleaner.

Cold storage . . . . . ~~80.00~~ **140.00**

Collection agency . . . . . ~~20.00~~ **40.00**

Contractors, construction . . . . . ~~20.00~~ **40.00**

Court and convention reporter. Each individual, except court reporters retained or employed in or appointed to positions, either full or part time, with the state, the county, or any municipality or subdivision of the state or county government, or the United States government or any agency thereof, who does not engage in the practice of court or convention reporting in any other manner or for any other client . . . . . ~~20.00~~ **40.00**

Crematory . . . . . ~~20.00~~ **40.00**

## D

Dancing academy or school . . . . . ~~20.00~~ **40.00**

Day nursery, nursery school, five (5) or more children . . . . . ~~20.00~~ **40.00**

Dealer, not otherwise mentioned . . . . . ~~50.00~~ **88.00**

Decorator. See Interior Decorator.

Deliveries. See City Deliveries.

Dental laboratory . . . . . ~~20.00~~ **40.00**

Dentist, each individual . . . . . ~~20.00~~ **40.00**

Designer or illustrator, each individual . . . . . ~~20.00~~ **40.00**

Detective, patrol or guard service agency, each operator . . . . . ~~20.00~~ **40.00**

Distributor:

Any merchantable article or goods . . . . . ~~20.00~~ **40.00**

Of handbills, dodgers, samples or printed advertising, in any form or sign tacking . . . . . ~~30.00~~ **53.00**

Doctors of medicine. See Physician.

Drive-in restaurant . . . . . ~~20.00~~ **40.00**

Drycleaner; cleaning and pressing, dyeing . . . . . ~~40.00~~ **70.00**



Substations or separate establishments, for the purpose of picking up or delivering the finished product, each separate establishment or substation not in connection with other licensed business . . . . . ~~20.00~~ **40.00**

**E**

Electroplating . . . . . ~~20.00~~ **40.00**  
Employment agency . . . . . ~~30.00~~ **53.00**  
Engineers or surveyors, each individual . . . . . ~~20.00~~ **40.00**  
Engraver, photo or others . . . . . ~~20.00~~ **40.00**  
Express company . . . . . ~~200.00~~ **300.00**

**F**

Fertilizer company, delivering in the city . . . . . ~~20.00~~ **40.00**  
Finance and loan company and loan broker . . . . . ~~100.00~~ **150.00**  
Flour mill . . . . . ~~100.00~~ **150.00**  
Fortunetellers, annually . . . . . ~~600.00~~ **900.00**  
Foundries and iron and steel works . . . . . ~~30.00~~ **53.00**

**G**

Garages, repair . . . . . ~~20.00~~ **40.00**  
Gasoline, oil, petroleum products, wholesale . . . . . ~~100.00~~ **150.00**  
Geologist, each individual . . . . . ~~20.00~~ **40.00**  
Guard service agency. See Detective, Patrol or Guard Service Agency.  
Gunsmith, locksmith, keyshop, knife and scissors sharpening, saw filing . . . . . ~~20.00~~  
**40.00**

**H**

Hospital:  
8 through 15 patients or beds . . . . . ~~20.00~~ **40.00**  
16 through 25 patients or beds . . . . . ~~40.00~~ **70.00**  
26 through 50 patients or beds . . . . . ~~80.00~~ **140.00**

Over 50 patients or beds . . . . . ~~120.00~~ **180.00**

House number painting . . . . . ~~50.00~~ **88.00**

**I**

Ice manufacturing . . . . . ~~70.00~~ **123.00**

    And cold storage . . . . . ~~90.00~~ **158.00**

Interior decorator . . . . . ~~20.00~~ **40.00**

Iron and steel works. See Foundries.

**J**

Jobber, distributing . . . . . ~~100.00~~ **150.00**

Junk collector . . . . . ~~30.00~~ **53.00**

Junk dealer . . . . . ~~50.00~~ **88.00**

**K**

Keyshop. See Gunsmith, Etc.

Knife and scissors sharpening. See Gunsmith, Etc.

**L**

Labor. See Repair, Labor.

Laboratory, not in connection with doctor's office . . . . . ~~20.00~~ **40.00**

Lapidary, each individual . . . . . ~~20.00~~ **40.00**

Laundry.

    Including towel and linen supply . . . . . ~~100.00~~ **150.00**

    Self-service . . . . . ~~40.00~~ **70.00**

Livery stable . . . . . ~~40.00~~ **70.00**

Loan broker. See Finance and Loan Companies.

Loan company. See Finance and Loan Companies.

Locksmith. See Gunsmith, Etc.

**M**

Machine and repair shop, other than those listed . . . . . ~~20.00~~ **40.00**

Manufacturer's agent . . . . . ~~20.00~~ **40.00**

Manufacturing, manufacturer . . . . . ~~20.00~~ **40.00**

Masseur, masseuse, each individual . . . . . ~~20.00~~ **40.00**

Matrimonial bureau, social introductions, marriage and family counseling . . . . . ~~100.00~~  
**150.00**

Mobile units. See Peddlers.

Mortician or undertaker . . . . . ~~100.00~~ **150.00**

**N**

Naturopath . . . . . ~~20.00~~ **40.00**

News agency . . . . . ~~20.00~~ **40.00**

Nonprofit . . . . . exempt

**O**

Oil, wholesale. See Gasoline, Oil, Petroleum Products, Wholesale.

Optometrist or optician, each individual . . . . . ~~20.00~~ **40.00**

Ornamental iron . . . . . ~~20.00~~ **40.00**

Osteopath, each individual . . . . . ~~20.00~~ **40.00**

**P**

Paint shop . . . . . ~~20.00~~ **40.00**

Pathologist, each individual . . . . . ~~20.00~~ **40.00**

Patrol agency. See Detective, Patrol or Guard Service Agency.

Pawnbroker . . . . . ~~100.00~~ **150.00**

Peddler:

Class A--With pushcart, handcart, or other container carried by hand . . . . . ~~20.00~~  
**40.00**

Class A--With motor vehicle . . . . . ~~40.00~~ **70.00**

Class A--With vehicle other than motor vehicle . . . . . ~~30.00~~ **53.00**

Class B--With pushcart, handcart, or other container carried by hand . . . . . ~~20.00~~  
**40.00**

Class B--With motor vehicle . . . . . ~~40.00~~ **70.00**

Class B--With vehicle other than motor vehicle . . . . . ~~30.00~~ **53.00**

Class A or B--Itinerant, per month . . . . . ~~50.00~~ **88.00**

Of fruits, vegetables, produce, wholesale . . . . . ~~100.00~~ **150.00**

Of fuel, with motor vehicle, each vehicle . . . . . ~~50.00~~ **88.00**

Of wood, with vehicle not over 1 ton capacity . . . . . ~~20.00~~ **40.00**

Of wood, with vehicle over 1 ton capacity . . . . . ~~40.00~~ **70.00**

Petroleum products, wholesale. See Gasoline, Oil, Petroleum Products, Wholesale.

Photoengraver. See Engravers.

Photograph, itinerant, including screen tests or voice tests for motion and sound pictures,  
daily, in advance . . . . . ~~50.00~~ **88.00**

Photograph solicitor, per day . . . . . ~~10.00~~ **20.00**

Photographer, freelance . . . . . ~~50.00~~ **88.00**

Photographic studio . . . . . ~~50.00~~ **88.00**

Physical culture studio . . . . . ~~20.00~~ **40.00**

Physical therapist, each . . . . . ~~20.00~~ **40.00**

Physician, surgeon, doctor of medicine, each individual . . . . . ~~20.00~~ **40.00**

Piano tuning . . . . . ~~20.00~~ **40.00**

Plating. See Electroplating.

Podiatrist, each individual . . . . . ~~20.00~~ **40.00**

Private school . . . . . ~~20.00~~ **40.00**

Promoter, transient, of entertainments, circuses, bazaars or other entertainments, and who  
receive a percentage of receipts or other consideration for their services, per day .  
. . . . . ~~20.00~~ **40.00**

## R

### Real estate loan agent or broker (mortgages):

With not to exceed 5 salesmen, solicitors or representatives . . . . . ~~30.00~~ **53.00**

With over 5 salesmen, solicitors or representatives . . . . . ~~50.00~~ **88.00**

### Real estate only, agent or broker:

With not to exceed 5 salesmen, solicitors or representatives . . . . . ~~30.00~~ **53.00**

With over 5 salesmen, solicitors or representatives . . . . . ~~50.00~~ **88.00**

### Real estate rental:

With not to exceed 5 solicitors or representatives . . . . . ~~30.00~~ **53.00**

With over 5 solicitors or representatives . . . . . ~~50.00~~ **88.00**

### Real estate, rental, and loan, broker or loan agent (mortgages):

With not to exceed 5 salesmen, solicitors, or representatives . . . . . ~~40.00~~ **70.00**

With 6 and not to exceed 10 salesmen, solicitors or representatives . . . . . ~~60.00~~  
**105.00**

With more than 10 salesmen, solicitors or representatives . . . . . ~~80.00~~ **140.00**

Reducing system . . . . . ~~20.00~~ **40.00**

Rental of commercial and residential property . . . . . 25.00 per unit, per quarter

Rental of tangible personal property . . . . . ~~20.00~~ **40.00**

Repair . . . . . ~~10.00~~ **20.00**

Retail sales . . . . . filing fee only

Rug cleaning, not in connection with laundry . . . . . ~~20.00~~ **40.00**

## S

Salesman, coupons, coupon books . . . . . ~~100.00~~ **150.00**

### Sanatorium, sanitarium, rest home:

8 and not more than 15 patients or beds . . . . . ~~20.00~~ **40.00**

Over 15 and not more than 25 patients or beds . . . . . ~~40.00~~ **70.00**

Over 25 and not more than 50 patients or beds . . . . . ~~80.00~~ **140.00**

Over 50 patients or beds . . . . . ~~120.00~~ **180.00**

Savings and loan association . . . . . ~~100.00~~ **150.00**

School. See Private School.

Services . . . . . ~~10.00~~ **20.00**

Sheet metal shop . . . . . ~~40.00~~ **70.00**

Shoeshine stand, not in connection with other licensed business . . . . . ~~10.00~~ **20.00**

Social introductions. See Matrimonial Bureau, Etc.

Soda water manufacturing . . . . . ~~40.00~~ **70.00**

Solicitor, canvasser, demonstrator, salesman (with bond) . . . . . ~~50.00~~ **88.00**

Stable. See Livery Stable.

Stock and bond dealer and salesman . . . . . ~~50.00~~ **88.00**

Stone cutting . . . . . ~~20.00~~ **40.00**

Storage . . . . . ~~20.00~~ **40.00**

Street ballyhoo or advertising, per day . . . . . ~~20.00~~ **40.00**

Street merchant or faker, per day . . . . . ~~20.00~~ **40.00**

Surgeon. See Physician.

Surveyor. See Engineer or Surveyor.

## T

### Taxicab:

Not operating from street stand:

Per vehicle up to 9 vehicles . . . . . ~~20.00~~ **40.00**

From 10 to 20 vehicles under no management . . . . . ~~200.00~~ **300.00**

Over 20 vehicles under one management . . . . . ~~300.00~~ **400.00**

Operating from street stands, per vehicle . . . . . ~~40.00~~ **70.00**

Taxidermist, each individual . . . . . ~~20.00~~ **40.00**

Thrift company, as defined in A.R.S. § 44-2041 . . . . . ~~100.00~~ **150.00**  
 Tourist or traveler's aid bureau . . . . . ~~20.00~~ **40.00**  
 Towel and linen supply, not connected with laundries . . . . . ~~40.00~~ **70.00**  
 Travel agency . . . . . ~~20.00~~ **40.00**  
 Tree surgery . . . . . ~~20.00~~ **40.00**

**U**

Undertakers. See Morticians.

Upholstering, auto and furniture . . . . . ~~20.00~~ **40.00**

**V**

Veterinarian . . . . . ~~20.00~~ **40.00**

**W**

Warehouse . . . . . ~~40.00~~ **70.00**

Welding shop . . . . . ~~15.00~~ **30.00**

Wholesale merchants . . . . . ~~100.00~~ **150.00**

(Code 1976, § 9.126; Ord. No. 80-8, § 1, 7-21-80; Ord. No- 16- 04, 7-28-16)

**Secs. 11-37--11-50. Reserved.**