




MEMORANDUM

DATE: June 28, 2017

TO: Roger W. Randolph
City Clerk

FROM: Mike Rankin 
City Attorney

Pete Saxton
Finance Director

SUBJECT: Implementation of Effective Date of Ordinance No. 11472, adopted June 20, 2017 Relating to Recreational Vehicle Surcharge

On June 20, 2017, the Mayor and Council adopted and approved Ordinance No. 11472, which amends Tucson Codes Sections 19-1 and 19-66 to provide that the surtax on persons who operate a recreational vehicle park is reduced from \$4.00 to \$2.00 for each twenty-four hour period of rental occupancy. Per Section 2 of the Ordinance, the amendment to the Code provisions becomes effective on July 1, 2017.

However, pursuant to a previously-approved IGA between the City and the Arizona Department of Revenue (ADOR), under which ADOR collects certain taxes and other charges on behalf of the City, no ordinance adopted by the City that modifies City taxes and other charges collected by ADOR can take effect “on a date other than the first day of the month that is at least sixty calendar days after the city/town provides notice to [ADOR]” of the modification, unless the City and ADOR agree otherwise. *See IGA between City of Tucson and ADOR approved under Resolution No. 22412, June 23, 2015, Sec. 2.3.*

The surtax on RV park operators is a charge collected by ADOR under the IGA. By operation of the terms of the IGA, the implementation of the surtax modification approved under Ordinance No. 11472 cannot occur until September 1, 2017. A copy of this Memorandum should be provided immediately by Finance to ADOR, together with a copy of the Ordinance, and to the extent practicable to the affected RV park operators.

cc: Dave Deibel, Chief Deputy City Attorney

MR/dg