TUCSON, ARIZONA

Supp. No. 117 – Instruction Sheet

Enclosed with this instruction sheet are new and replacement pages for your loose-leaf copy of the Code, bringing the Code current through December 19, 2017. In order to keep your copy of the Code up to date, you must remove the following indicated obsolete pages from your Code and replace them with the indicated revised pages. The current revision number appearing on the lower left corner of each page revised in this package is "Supp. No. 117". If you have any questions, please contact American Legal Publishing at 1-800-445-5588.

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TUCSON CODE

CONTAINING
THE CHARTER AND GENERAL ORDINANCES
CITY OF TUCSON, ARIZONA

Adopted, October 19, 1964
Effective, January 20, 1965

Published by Order of the Mayor and Council

Republished 1987

Contains Supplement No. 117
Current through December 19, 2017

Published by:
AMERICAN LEGAL PUBLISHING CORPORATION
One West Fourth Street ✧ 3rd Floor ✧ Cincinnati, Ohio 45202
1-800-445-5588 ✧ www.amlegal.com

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Checklist of Up-to-Date Pages

(This checklist will be updated with the printing of each Supplement)

From our experience in publishing Looseleaf Supplements on a page-for-page substitution basis, it has become evident that through usage and supplementation many pages can be inserted and removed in error.

The following listing is included in this Code as a ready guide for the user to determine whether the Code volume properly reflects the latest printing of each page.

In the first column all page numbers are listed in sequence. The second column reflects the latest printing of the pages as they should appear in an up-to-date volume. The letters "OC" indicate the pages have not been reprinted in the Supplement Service and appear as published for the original Code. When a page has been reprinted or printed in the Supplement Service, this column reflects the identification number or Supplement Number printed on the bottom of the page.

In addition to assisting existing holders of the Code, this list may be used in compiling an up-to-date copy from the original Code and subsequent Supplements.

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Chapter 9

PUBLIC SAFETY COMMUNICATIONS*

Sec. 9-1. Definitions.

The following words, terms and phrases, when used in this chapter shall have the meanings ascribed to them in this section, except where a different meaning is specified:

City means the City of Tucson.

Department means the city's public safety communications department.

Director means the director of the city's public safety communications department or the director's authorized designee(s).

Public safety communications means and includes the answering, processing and dispatching of all calls made to and through the 9-1-1 system.
(Ord. No. 11512, § 2, 12-19-17)

Sec. 9-2. Purpose.

(a) The purpose of this chapter is to preserve, promote and protect the health, safety and welfare of the residents and visitors of the city and of the region through the efficient operation and management of public safety communications.

(b) Nothing in this chapter is intended or shall be construed to impinge upon or supplant the authority of the city's police or fire chief as otherwise provided in the city's Charter, Code or other laws.
(Ord. No. 11512, § 2, 12-19-17)

Sec. 9-3. Department of public safety communications established; director as head of department; functions.

(a) The department of public safety communications is established. The head of the department shall be the director of public safety communications, whose appointment, compensation and removal shall be in accordance with sections 2(14), 6, and 11 of chapter V of the Charter.

(b) The director shall implement and enforce the provisions of this chapter for the promotion of the public health and safety; and to maintain the efficient operation and management of public safety communications.

(c) In the event that the city establishes or maintains a non-emergency communications system, the director shall have the authority, as designated by the city manager, to direct the efficient operation and management of that system.

(d) The director is hereby authorized and directed to make and impose administrative and operational rules, procedures and regulations necessary to the efficient implementation and enforcement of the provisions of this chapter.
(Ord. No. 11512, § 2, 12-19-17)

*__Editors Note:__ Section 1 of Ord. No. 6324, adopted Oct. 28, 1985, repealed former ch. 9, §§ 9-1 – 9-11, derived from Ord. No. 3777, § 1, adopted Jan. 17, 1972, and enacted a new ch. 9, §§ 9-1 – 9-3, Emergency Services. Section 1 of Ord. No. 11512, adopted Dec. 19, 2017, repealed former ch. 9, §§ 9-1 – 9-3, and enacted a new ch. 9, §§ 9-1–9-3, Public Safety Communications.

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Ord. No. 9575, § 1, 6-25-01
Ord. No. 9588, § 1, 8-6-01
Ord. No. 9677, § 1, 2-25-02 (effective June 30, 2002)
Ord. No. 9724, §§ 1, 2, 6-17-02
Ord. No. 9727, §§ 1, 2, 6-24-02
Ord. No. 9742, § 2, 8-5-02 (retroactive to June 30, 2002)
Ord. No. 10003, § 1, 6-28-04 (effective June 27, 2004)
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Ord. No. 10289, §§ 1 – 3, 6-27-06 (effective July 9, 2006)
Ord. No. 10293, §§ 1, 2, 6-27-06 (retroactive to June 25, 2006)
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Ord. No. 10426, § 1, 6-19-07 (effective June 24, 2007)
Ord. No. 10491, §§ 1, 2, 1-8-08
Ord. No. 10550, § 1, 6-17-08 (effective July 1, 2008)
Ord. No. 10619, §§ 1, 2 (Exh. A), 1-6-09 (effective January 1, 2009)
Ord. No. 10675, § 1, 6-2-09 (effective July 1, 2009)
Ord. No. 10806, § 1, 6-15-10 (effective July 1, 2010)
Ord. No. 10900, § 1, 6-28-11 (effective July 1, 2011)
Ord. No. 10989, § 2, 6-5-12 (effective July 1, 2012)
Ord. No. 11075, § 5, 5-21-13 (effective July 1, 2013)
Ord. No. 11134, § 2, 12-17-13
Ord. No. 11180, § 1, 6-3-14 (effective June 29, 2014)
Ord. No. 11233, § 1, 12-16-14
Ord. No. 11273, § 1, 6-9-15 (effective June 28, 2015)
Ord. No. 11291, § 3, 8-5-15
Ord. No. 11373, § 1, 6-7-16 (effective June 26, 2016)
Ord. No. 11407, § 1, 11-9-16 (effective November 27, 2016)
Ord. No. 11429, § 1, 1-24-17 (effective December 25, 2016)
Ord. No. 11464, § 1, 6-6-17 (effective June 25, 2017)
Ord. No. 11511, § 1, 12-19-17 (effective December 24, 2017)

Sec. 10-32. Administration of plan.

(a) Under the direction and supervision of the city manager, the human resources director shall administer the annual position-compensation plan which is predicated on performance and skill based components and principles. A skill based pay component of the position-compensation for any department will not be implemented or administered without prior approval of a department proposal by the human resource director. Consideration and implementation of a proposal for a skill based component requires:

(1) That a comprehensive review of departmental work practices has been undertaken. This review shall include the evaluation of work practices, the identification of potential improvements that integrate organization change, new work practices and use of new technologies and,

(2) That benefits and cost savings which will result from the utilization of a skill based pay component for the department have been identified and quantified.

(3) That there has bee a job analysis identifying skill, job description, skill objectives, training program supporting the acquisition of identified skills, and skill based compensation structure.

(4) That the human resources is satisfied with and approves the proposed skill based component to be appropriate for the classification involved.

(b) In no event shall a skill based pay component for a department be approved if the proposal results in the compensation of positions in a city classification both under the performance and skill based component of the compensation plan.

(1953 Code, ch. 10, § 21; Ord. No. 7369, § 18, 3-12-90; Ord. No. 10003, § 3, 6-28-04)

Cross references – Duties of director of personnel pertaining to pensions, § 22-23; duties pertaining to group insurance, § 22-84.

Sec. 10-33. Language communication compensation.

(a) In addition to the compensation authorized by section 10-31, employees who use a language other than English, with proficiency at a conversational level as verified by the director of the department of human resources, a minimum of five (5) percent of the work week, or occupy a position designated by an appointing authority and approved by the city manager as a "language communication" position, shall receive extra compensation in the amount of thirty dollars ($30.00) per pay period.

(b) Designation of a "language communication" position by the appointing authority and its authorization by the city manager shall be pursuant to procedures to be set forth in city administrative directives.

(c) The director of the department of human resources is responsible for the administration of the language communication compensation program, including, but not limited to, fixing: competency standards; verification procedures for confirming five (5) percent language usage; and criteria to be utilized by appointing authorities when designating "language communications" positions.

(Ord. No. 7937, § 1, 10-26-92; Ord. No. 9540, § 1, 4-16-01; Ord. No. 9562, § 1, 6-11-01; Ord. No. 9727, § 2, 6-24-02; Ord. No. 10165, § 3, 6-14-05; Ord. No. 10426, § 2, 6-19-07; Ord. No. 10550, § 3, 6-17-08, eff. 7-1-08; Ord. No. 10675, § 2, 6-2-09, eff. 7-1-09; Ord. No. 10806, § 2, 6-15-10, eff. 7-1-10; Ord. No. 10900, § 2, 6-28-11, eff. 7-1-11; Ord. No. 10989, § 3, 6-5-12, eff. 7-1-12; Ord. No. 11075, § 5, 5-21-13, eff. 7-1-13; Ord. No. 11134, § 2, 12-17-13; Ord. No. 11180, § 2, 6-3-14, eff. 6-29-14; Ord. No. 11273, § 2, 6-9-15, eff. 6-28-15; Ord. No. 11373, § 2, 6-7-16, eff. 6-26-16)

Editor's note – Ord. No. 11180, § 2, adopted June 3, 2014, ratified, reaffirmed, and reenacted this section for Fiscal Year 2015. Appendix A and accompanying schedules are implemented for all classified and unclassified employees, effective June 29, 2014. Ord. No. 11273, § 2, adopted June 9, 2015, ratified, reaffirmed, and reenacted this section for Fiscal Year 2016. Appendix A and accompanying schedules are implemented for all classified and unclassified employees, effective June 28, 2015. Ord. No. 11373, § 2, adopted June 7, 2016, ratified, reaffirmed, and reenacted this section for Fiscal Year 2017. Appendix A and accompanying schedules are implemented for all classified and unclassified employees, effective June 26, 2016. Ord. No. 11464, § 2, adopted June 6, 2017, ratified, reaffirmed, and reenacted this section for Fiscal Year 2018. Appendix A and accompanying schedules are implemented for all classified and unclassified employees, effective June 25, 2017.

Sec. 10-33.1. Proficiency pay for commissioned police personnel certified as bilingual users of American Sign Language (ASL) or Spanish.

(a) Effective July 1, 2011, commissioned police personnel who are certified as bilingual users of ASL or Spanish, who use ASL or Spanish a minimum of five (5) percent of the work week, or who occupy a position designated by the police chief and approved by the city manager as regularly requiring a certified bilingual user of ASL or Spanish, will receive eighty-five dollars ($85.00) per pay period.

(b) Designation of a position as regularly requiring the use of a certified bilingual user of ASL or Spanish by the appointing authority and if authorized by the city manager, shall be pursuant to procedures to be set forth in city administrative directives.

(c) Certified bilingual officers who are receiving compensation under this section are not eligible for language communication compensation under section 10-33.

(d) The director of the department of human resources is responsible for establishing and/or adopting certification standards to ensure that bilingual ASL or Spanish proficiency is at a speed and technical level necessary to accomplish all critical aspects of a commissioned law enforcement officer's duties in those languages. The department of human resources is also responsible for the administration of the certified ASL

Chapter 10A

COMMUNITY AFFAIRS

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Article II. Tucson Youth and Delinquency Prevention Council

Article III. Veterans' Affairs Committee

Article IV. Founding Date of City of Tucson

Article V. Redistricting Advisory Committee

Article VI. Reserved

Article VII. Commission on Disability Issues

Article VIII. Citizen Police Advisory Review Board

Article IX. Commemorations and Observances

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Article XI. Independent Audit and Performance Commission

Article XII. Tucson-Pima County Bicycle Advisory Committee

Article XIII. Terms and Conditions of Membership on Boards, Committees and Commissions and Filing of Rules

Article XIV. Park Tucson Commission

Article XV. Stormwater Advisory Committee (SAC) and Stormwater Technical Advisory Committee (STAC)

Article XVI. Reserved

Article XVII. Landscape Advisory Committee

Article XVIII. Small, Minority and Women-Owned Business Commission

Article XIX. Reserved

Article XX. Commission on Climate, Energy, and Sustainability (CCES)

Article XXI. Reserved

Article XXII. Reserved

Article XXIII. Citizen Transportation Advisory Committee

Art. XXIV. Commission on Food Security, Heritage, and Economy (CFSHE)

Sec. 10A-94. Training.

(a) Initial comprehensive training shall be provided to each voting and advisory board member prior to reviewing any cases. Such training shall be mandatory and shall be designed and implemented by the board's training committee, the independent police auditor and the police department. Such training should include, but shall not be limited to, familiarization with:

(1) City police department operations;

(2) Police review structures and issues;

(3) Surveys of citizen concerns;

(4) Police training programs;

(5) Confidentiality;

(6) Citizen participation;

(7) History of citizen-police oversight in the United States and Tucson;

(8) Race, community relations, and law enforcement; and

(9) Police employee organization issues and concerns.

(b) After appointment to the board, voting and advisory members are required to pursue forty-eight (48) hours of educational opportunities annually and report these to the chairperson. For purposes of this section, educational opportunities shall be defined as:

(1) Ride-alongs (recommended): One (1) ride-along per quarter for a minimum of four (4) hours;

(2) Police department's citizen academy;

(3) Work on board committees; and

(4) Other training directed toward becoming knowledgeable with the procedures and practices of the city police department or otherwise designed to increase the board member's skills in reviewing and evaluating citizen complaints.

(Ord. No. 8843, § 1, 3-24-97; Ord. No. 9928, § 1, 1-26-04)

Sec. 10A-95. Cooperation.

The various city officers and employees are hereby authorized and directed to perform all acts necessary or desirable to give effect to this article. The city manager is hereby authorized and directed to provide or make provisions for such services as are reasonably needed to support the citizen police advisory review board's activities.

(Ord. No. 8843, § 1, 3-24-97)

Secs. 10A-96 – 10A-99. Reserved.

ARTICLE IX. COMMEMORATIONS AND OBSERVANCES*

Sec. 10A-100. American Indian Awareness Days.

The mayor shall annually issue a proclamation designating the week commencing with the fourth Monday in September as American Indian Awareness Days, recommending that the citizens of the community hold appropriate exercises commemorative of the American Indians.

(Ord. No. 5027, § 1, 9-4-79)

Sec. 10A-101. Martin Luther King, Jr., Day.

The mayor shall annually issue, on or before the third Monday in January of each year, a proclamation designating this day as Martin Luther King, Jr., Day, and recommending that the citizens of the community hold appropriate exercises commemorative of Dr. Martin Luther King, Jr.

(Ord. No. 5699, § 1, 1-17-83; Ord. No. 7469, § 1, 9-4-90)

Secs. 10A-102 – 10A-109. Reserved.

***Editor's note –** Ord. No. 5027, § 1, adopted Sept. 4, 1979, amended the Code by adding art. VII, § 10A-70. Inasmuch as Ord. No. 4960, § 1, adopted Apr. 9, 1979, had previously added art. VII, and Ord. No. 5123, § 2, adopted Mar. 24, 1980, subsequently added art. VIII, the provisions of Ord. No. 5027, at the direction of the city, have been designated as art. IX, 10A-100.

ARTICLE X. RESERVED. *

Secs. 10A-110 – 10A-119. Reserved.

ARTICLE XI. INDEPENDENT AUDIT AND PERFORMANCE COMMISSION

Sec. 10A-120. Creation of independent audit and performance commission.

The Independent Audit and Performance Commission ("commission") is established.
(Ord. No. 10598, § 1, 10-21-08)

Sec. 10A-121. Membership composition; appointment and terms; compensation; removal.

(a) *Composition.* The commission shall be composed of seven (7) members ("commissioners"), with one member appointed by the mayor and each councilmember.

(b) *Qualifications.* All members of the commission shall reside in the City of Tucson. Notwithstanding section 10A-134(c), persons that serve on another city board, committee or commission are not disqualified from serving as members of the commission. Each member shall have not less than ten (10) years of financial or executive experience; or not less than five (5) years of such experience plus another five (5) years of experience in a comparable field such as project management, grant administration, compliance reporting or data analysis.

(c) *Appointments.* The mayor and each councilmember shall appoint one member of the Commission.

(d) *Terms.* Each commissioner shall serve for a term of four (4) years and may be re-appointed for one additional term of four (4) years.

(e) *Compensation.* The commissioners shall serve without compensation.

(f) *Removal.* The commissioners are subject to section 10A-134(e). In addition, the commissioners may be removed prior to the expiration of their terms by the mayor and council.
(Ord. No. 10598, § 1, 10-21-08)

Sec. 10A-122. Functions and duties.

The commission shall have the following authority, functions and duties:

(1) To review and provide comment to the city manager and to the mayor and council relating to the city's annual audit plan.

(2) Upon direction from the mayor and council or the city manager or upon a majority vote of the commissioners, to provide independent appraisal of city programs, policies and functions in order to help management perform more efficiently and effectively, and/or to recommend that the mayor and council commission an independent firm to perform such an appraisal.

(3) Upon direction from the mayor and council or the city manager or upon a majority vote of the commissioners, to examine financial reports, various records and procedures to determine compliance with applicable ordinances, regulations, policies and contractual provisions; and/or to recommend that the mayor and council commission an independent firm to perform such examination.

(4) Upon direction from the mayor and council or the city manager or upon a majority vote of the commissioners, to evaluate the city's internal control structure and recommend improvements that will help to safeguard the city's assets.

(5) To perform other functions upon express direction by the mayor and council.

(Ord. No. 10598, § 1, 10-21-08; Ord. No. 11232, § 1, 12-16-14)

***Editor's note** – Ord. No. 11496, § 3, adopted Oct. 24, 2017, repealed Art. X, §§ 10A-110 – 10A-113, which pertained to the Tucson-Pima County Metropolitan Energy Commission and derived from Ord. No. 5218, § 1, adopted Sept. 8, 1980.

Sec. 10A-123. Commission organization; meetings; reports.

(a) *Chair.* The commission shall appoint one of its members to serve as the chair of the commission, and another member to serve as vice-chair of the commission.

(b) *Bylaws and meetings.* The commission shall adopt bylaws for its operations that are consistent with this chapter and other legal authority and file them with the city clerk.

(c) The commission may form subcommittees as may be necessary to carry out its duties and functions.

(d) The commission shall meet once each month, or more frequently as may be necessary.

(e) The commission shall provide reports to the mayor and council not less than every six (6) months, and more frequently upon express request by the mayor and council.
(Ord. No. 10598, § 1, 10-21-08)

Sec. 10A-124. Limitation of powers.

The commission and its members may incur governmental expenses only with prior authorization of the mayor and council, and may not obligate the city in any form.
(Ord. No. 10598, § 1, 10-21-08)

Sec. 10A-125. Staff support; ex officio member.

The city manager shall provide staff support to the commission, and shall provide the commission with information and documents as may be necessary for the commission to fulfill its functions and duties. The city's internal audit manager, or that person's designee, shall serve as an ex officio, non-voting member of the commission and shall provide technical support to the commission. The ex officio member shall not count towards or affect the quorum requirements of the commission.
(Ord. No. 10598, § 1, 10-21-08)

Secs. 10A-126 – 10A-129. Reserved.

ARTICLE XII. TUCSON-PIMA COUNTY BICYCLE ADVISORY COMMITTEE

Sec. 10A-130. Created; membership; vacancies; quorum; terms; compensation.

(a) There is created, in concert with Pima County, an organization to be called the "Tucson-Pima County Bicycle Advisory Committee." The committee shall consist of seventeen (17) members, seven (7) of which shall represent the city and ten (10) of which shall represent the county.

(b) Employees of the city or the county shall not be members of the committee, except that the city and the county may each appoint one (1) staff person to serve as an ex officio, nonvoting member of the committee. Other municipalities and governmental entities located in Pima County, such as the University of Arizona, Pima Community College, and Davis-Monthan Air Force Base, may participate in the Tucson-Pima County Bicycle Advisory Committee by appointing one (1) voting member of the committee who shall serve in addition to the seventeen (17) members provided for in subsection (a).

(c) *Appointment of Members:*

(1) Each member of the mayor and council shall appoint one (1) member.

(2) The county members of the committee shall be proposed by the transportation department and approved by a majority of the board of supervisors.

(d) *Term:*

(1) The term of each of the city members of the commission shall be coterminous with the term of the appointing mayor and council member.

(2) The county members of the committee shall serve a term of two (2) years from the time of that member's appointment.

(e) An appointment to fill a vacancy resulting other than from expiration of a term shall be for the unexpired term only.

(f) The committee shall elect from its membership a chairperson and vice-chairperson who shall serve for terms of one (1) year. The vice-chairperson shall act as chairperson in the absence or disability of the chairperson, or in the event a vacancy occurs in that office.

(g) Members of the committee shall serve without compensation.

(h) A majority of the members of the committee shall constitute a quorum. The concurrence of the majority of the members constituting a quorum shall be the act of the committee.

(i) The committee shall adopt rules and regulations for its operations that are consistent with this article and other legal authority.
(Ord. No. 6731, § 2, 7-6-87; Ord. No. 7020, § 1, 9-6-88; Ord. No. 7096, § 1, 11-28-88)

Sec. 10A-131. Functions and purposes.

The duties, powers and functions of the committee shall be:

(1) To confer with and advise the governing bodies of the city and county on community concerns relating to bicycling.

(2) To organize community programs and projects to provide information and education to the community on bicycling.

(3) To review and make recommendations on proposed local, state and federal legislation relating to bicycling.

(4) To act as an official advisory agency to the city and the county governing bodies for technical questions and concerns related to bicycling.

(5) To render an annual report of committee activities to the governing bodies of the city and county, and to file minutes of committee meetings with the two (2) governing bodies.

(6) To recommend such action to the governing bodies of the city and county as the committee deems necessary or desirable to accomplish the above functions, and to put its policies into practice.
(Ord. No. 6731, § 2, 7-67)

Sec. 10A-132. Limitation of powers.

Neither the committee nor any member thereof shall incur expenses or obligate the city and/or the county in any way without prior authorization from the mayor and council and the board of supervisors.
(Ord. No. 6731, § 2, 7-6-87)

ARTICLE XIII. TERMS AND CONDITIONS OF MEMBERSHIP ON BOARDS, COMMITTEES AND COMMISSIONS AND FILING OF RULES

Sec. 10A-133. Applicability.

(a) The provisions of this article shall apply to all boards, committees and commissions of the city, notwithstanding any other ordinance or resolution unless specifically exempted from the provisions hereof, or except when they conflict with the Charter, Arizona Revised Statutes, intergovernmental agreements, or corporate articles or bylaws of instrumentalities of the city. Where there is a conflict, the applicable provisions of the Charter, Arizona Revised Statutes, intergovernmental agreement, or corporate articles or bylaws shall prevail.

(b) The provisions of this article do not apply to the Industrial Development Authority of the City of Tucson, Arizona.
(Ord. No. 7018, § 2, 9-6-88; Ord. No. 10734, § 1, 12-7-09)

Sec. 10A-134. Terms and removal.

(a) The terms of members of a body shall be coterminous with the terms of office of the mayor or members of the city council who appointed them, or until their successors on the body are appointed, except such members may be removed with or without cause prior to the expiration of their term by the mayor or members of the city council who appointed them or by such mayor's or member of the city council's successor in office.

(b) Members of such bodies shall be eligible for reappointment; but in no event may any individual serve more than a total of eight (8) continuous years on the same body, except members of bodies whose terms are more than four (4) years may serve two (2) complete coterminous terms. Once a member has served eight (8) years on a body, he may not be reappointed to that body until he has had a break in service of at least one (1) continuous year. Whenever a body is dissolved and reconstituted, time previously spent in office shall count towards the eight (8) year limitation. The following committees are exempt from the eight (8) year service limitation: the Uniform Fire Code Committee, the Outdoor Lighting Code Committee, and the Tucson-Pima County Joint Consolidated Code Committee.

(c) Appointees, except for advisory members and members of the technical code committees named herein, may not serve on more than one (1) body at a time.

(d) The terms of office of members of a body serving unspecified terms shall be four (4) years commencing December 31, 1988, subject to the eight (8) year continuous service limitation.

(e) A member of a body, except for advisory members, who misses four (4) consecutive meetings for any reason or who fails to attend for any reason at least forty (40) percent of the meetings called in a calendar year is automatically and immediately removed as a member of the body.

(f) No city employee may serve on a body except in a nonvoting, ex officio capacity.

(g) Except as provided in subsection (h), should the appointment of a member of a body authorized to be appointed by the mayor, a member of the council, or the city manager (hereafter referred to as the "appointing authority") fail to be made within thirty (30) days after the expiration of the term of the member or thirty (30) days after a vacancy occurs, the appointment may be made by the mayor and council.

(h) Prior to the expiration of the term of members of bodies referred to in subsection (g), or within thirty (30) days after a vacancy on such a body occurs, the appointing authority may request an extension of time from the mayor and council to make the appointment.
(Ord. No. 7018, § 2, 9-6-88; Ord. No. 7260, § 1, 8-7-89; Ord. No. 10064, § 1, 10-18-04; Ord. No. 10950, § 3, 12-20-11, eff. 1-20-12; Ord. No. 11508, § 10, eff. 1-4-18)

Sec. 10A-135. Effective date.

(a) The term of office for those members of a body who will have served eight (8) or more years continuously on a body as of December 31, 1988, will end on December 31, 1988, regardless of whether the member is serving a specified or unspecified term.

(b) The term of office for those voting members of a body who are city employees will end on December 31, 1988.
(Ord. No. 7018, § 2, 9-6-88)

Sec. 10A-136. Rules and regulations of commissions, boards, departments to be filed.

Two (2) copies of all rules and regulations of general application and future effect of every commission, board or department of the city, affecting the rights or procedure available to the public, including amendments and repeals thereof, shall be filed with the city clerk. All such rules and regulations, including amendments or repeals thereof, not so filed shall be of no force or effect.

It is hereby made the duty of the chairman of each commission or board of the city or the head of each department of the city to file such copies of such rules and regulations and of all repeals and amendments thereof in true and correct form with the city clerk.
(Ord. No. 7018, § 2, 9-6-88)

Cross reference – Filing of regulations of building board of appeals required, § 6-13.

Sec. 10A-137. Nonvoting, advisory members.

(a) Except as provided in section 10A-138, the chairperson of a body may, with the consent of a majority of the regular members of the body, appoint no more than four (4) advisory members to the body. Advisory members may be appointed for a period not to exceed two (2) years.

(b) Such advisory members shall have the right to be present at all meetings and to take part in the deliberations, but shall be nonvoting and shall not be counted in determining whether a quorum is present.
(Ord. No. 7079, § 1, 10-24-88; Ord. No. 8023, § 1, 4-12-93)

Sec. 10A-138. Citizens Advisory Planning Committee zoning code revision subcommittee.

The Citizens Advisory Planning Committee (CAPC) zoning code revision subcommittee is hereby established. The members of the CAPC zoning code revision subcommittee shall:

(1) Be appointed by and serve at the pleasure of a concurring vote of a simple majority of the CAPC;

(2) Not be subject to the number, term, quorum or voting restrictions of sections 10A-134 and 10A-137.

(Ord. No. 8023, § 2, 4-12-93)

Sec. 10A-139. Requirements for creation of boards, committees, and commissions; annual reports.

(a) *Boards established by ordinance or resolution.* All city boards, committees, and commissions (hereinafter collectively referred to in this section as "board") that serve an on-going advisory or quasi-judicial function shall be established by ordinance adopted by the mayor and council. All other city boards that are intended to serve for a limited time for the purpose of advising the mayor and council on a specific issue shall be established by a resolution adopted by the mayor and council.

(b) *Resolution contents.* Except as provided in subsection (d), the resolution referred to in subsection (a) shall contain the following provisions:

(1) *Sunset clause.* Unless mandated by the resolution to have a longer term, the board shall automatically terminate twenty-four (24) months after the effective date of the resolution.

(2) *Staff support*. Unless otherwise specified and budgeted, support for all boards shall be limited to complying with the requirements of the open meeting law.

(3) *Strategic plan.* The mission, responsibilities, and functions of the board shall be specified and consistent with the city's strategic plan.

(4) *Outside financial support*. The mayor and council shall approve any application for financial support outside of the city, and the county for joint city-Pima County boards, before the board may apply for the same. Any such financial support shall include funds for administrative assistance.

(c) *Annual report.* Each board shall file an annual report with the city clerk by March 1st of each year summarizing the board's previous year's activities.

(d) *Exceptions.* The mayor and council may exempt a board from any of the provisions of subsections (b) or (c) above by specifically designating the provision to be exempted in the ordinance or resolution creating the board and specifying the alternative, if any, to the provision.
(Ord. No. 9943, § 1, 3-22-04; Ord. No. 10810, § 1, 6-22-10)

Editor's note – It should be noted that § 2 of Ord. No. 9943 states that the provisions of § 10A-139 shall not apply to boards, committees, or commissions existing on the effective date of this ordinance (March 22, 2004).

(4) Evaluate city policies and regulations for their impact on small businesses and to make recommendations to streamline and/or modify such regulations as deemed necessary.

(5) Sponsor and conduct educational forums, hearings, and workshops on topics of concern to small, minority and women-owned businesses.

(6) Recommend to mayor and council for consideration alternative measures or legislation to encourage small, minority and women-owned business participation.

(7) Request of any city department information and or other assistance for the purpose of furthering the objectives of the commission.

(8) At the discretion and express direction of the mayor and council, assume and undertake such other tasks or duties as would facilitate the goals and objectives of the commission.

(Ord. No. 10785, § 5, 5-11-10)

Sec. 10A-192. Reports.

The commission shall report to the mayor and council annually, and shall submit such additional reports as it deems necessary or as requested by the mayor and council. The board's annual report shall be filed with the city clerk's office on or before March 1st.
(Ord. No. 10785, § 5, 5-11-10)

Sec. 10A-193. Limitation of powers.

Neither the commission nor any member thereof may incur city expenses or obligate the city in any way without prior authorization of mayor and council.
(Ord. No. 10785, § 5, 5-11-10)

Sec. 10A-194. Staff support.

The city manager's office, department of finance and office of equal opportunity programs shall provide staff to support the functions of the commission and to maintain minutes of its meetings. Minutes of meetings are to be filed with the city clerk.
(Ord. No. 10785, § 5, 5-11-10)

Secs. 10A-195 – 10A-199. Reserved.

ARTICLE XIX. RESERVED*

Secs. 10A-200 – 10A-209. Reserved.

ARTICLE XX. COMMISSION ON CLIMATE, ENERGY, AND SUSTAINABILITY (CCES)**

Sec. 10A-210. Creation.

Pursuant to Tucson Charter chapter XXIV, § 1 and Tucson Code § 10A-139(a), the commission on climate, energy, and sustainability ("CCES") is created as an on-going mayor and council advisory commission.
(Ord. No. 11496, § 4, 10-24-17)

Sec. 10A-211. Membership composition; nomination and appointment; qualifications; terms of office and reappointment; removal; concurrent service not permitted; applicability of Tucson Code chapter 10A, article XIII.

(a) *Composition.* The CCES shall consist of eleven (11) voting members, who shall serve without compensation.

(b) *Nomination and appointment.*

(1) One (1) member by the mayor and each council member.

(2) Two (2) members appointed by the city manager.

(3) Two (2) members appointed by the city manager representing the following categories:

(A) One (1) member from a national or local environmental organization with a focus on combating or adapting to climate change.

***Editor's note** – Former Article XIX, §§ 10A-200 – 10A-204, relating to the Resource Planning Advisory Committee, derived from Ord. No. 10310, § 1, adopted August 8, 2006, was repealed by Ord. No. 11509, § 2, adopted December 19, 2017.

****Editor's note** – Ord. No. 11496, § 3, adopted Oct. 24, 2017, repealed Art. XX, §§ 10A-210 – 10A-219, which pertained to the Climate Change Committee and derived from Ord. No. 10591, § 1, adopted Oct. 7, 2008. Ord. No. 11496, § 4, added a new Art. XX, Commission on Climate, Energy, and Sustainability (CCES).

(B) One (1) member representing utilities.

(c) *Qualifications.*

(1) Members must live within the City of Tucson limits.

(2) The commission's membership should represent the geographic, demographic, and economic diversity of the community.

(3) Desired qualifications include, but are not limited to knowledge, expertise, and/or representation of the following fields and interests, as they relate to the commission's functions and purposes:

(a) Business sector

(b) Built environment

(c) Climate/environmental justice

(d) Energy/management (e.g. renewables, efficiency, storage)

(e) Food/agriculture

(f) Land use

(g) Local economy

(h) Smart Cities

(i) Sustainability practice, planning and/or policy

(j) Transportation (e.g. transit, electrification of transportation)

(k) Utilities

(l) Water management

(d) *Terms of office and reappointment.* Members appointed by the mayor and each council member shall serve terms coterminous with the appointing official. Members appointed by the city manager shall serve four (4) year terms from the time of appointment, in accordance with Tucson City Code, chapter 10A. Members may serve no more than two (2) consecutive four (4) year terms (eight (8) years).

(e) *Removal.* If a member fails to attend three (3) consecutive regularly scheduled meetings of the commission, that member's appointment is terminated.

(f) *Concurrent service not permitted.* Consistent with Tucson Code § 10A-134(c), members of the CCES may not serve concurrently on other city boards, committees, or commissions.

(g) *Applicability of Tucson Code chapter 10A, article XIII.* Except as otherwise specifically provided in this article, all provisions of Tucson Code chapter 10A, article XIII apply to the CCES.
(Ord. No. 11496, § 4, 10-24-17)

Sec. 10A-212. Functions, purposes, powers, and duties.

The CCES shall advise the mayor and council on:

(a) The most effective and efficient methods of meeting the climate/energy/sustainability goals outlined in the city's general plan.

(b) Methods for improving the city's climate and environmental impact and adaptability in its operations; and

(c) Achieving the incremental as well as transformative systemic outcomes necessary to respond to climate, energy, and broader sustainability challenges in our region.
(Ord. No. 11496, § 4, 10-24-17)

Sec. 10A-213. Staff support.

The environmental and general services department (EGSD) or its successor shall provide staff support to the CCES.
(Ord. No. 11496, § 4, 10-24-17)

Sec. 10A-214. Commission organization and rules.

(a) *Chairperson.* The CCES shall select from among its members a chair who shall serve a two (2) year term. The chair shall have responsibility for scheduling, presiding at, and directing the conduct of business at all CCES meetings.

(b) *By-laws.* The CCES may adopt bylaws for its operations that are consistent with this Tucson Charter, Tucson Code, and other legal authority. Consistent with Tucson Code § 10A-136, any bylaws adopted by the CCES shall be filed with the city clerk.

(c) *Meetings.* The CCES shall choose its own meeting dates, times, and places. Legal action reports and minutes of committee meetings shall be filed with the city clerk.

(d) *Quorum.* A quorum shall consist of six (6) voting members.

(e) *Annual Report.* The CCES shall submit an annual report to mayor and council each year.
(Ord. No. 11496, § 4, 10-24-17)

Sec. 10A-215. Limitation of powers.

Neither the CCES nor any of its members may incur governmental expenses, or obligate the city in any way, without prior authorization of the mayor and council.
(Ord. No. 11496, § 4, 10-24-17)

Secs. 10A-216 – 10A-219. Reserved.

ARTICLE XXI. RESERVED*

Secs. 10A-220 – 10A-229. Reserved.

ARTICLE XXII. RESERVED**

Secs. 10A-230 – 10A-239. Reserved.

ARTICLE XXIII. CITIZEN TRANSPORTATION ADVISORY COMMITTEE

Sec. 10A-240. Creation.

The citizen transportation advisory committee (CTAC) is established.
(Ord. No. 10374, § 2, 2-13-07)

Sec. 10A-241. Membership composition; appointment and terms.

(a) *Membership composition.* The CTAC shall be composed of twelve (12) members who shall serve without compensation.

(b) *Appointment and terms.*

(1) *Appointment.*

(A) Each member of the Mayor and Council shall appoint one (1) member to CTAC.

(B) One (1) member shall be selected by the Commission on Disability Issues (CODI) and may be a member of CODI, notwithstanding Tucson Code § 10A-134(c).

(C) The remaining four (4) positions shall be filled using an application process, as follows:

(i) Selection of members shall be made by a screening committee after publicly announcing and publishing in appropriate media the availability of membership on the committee and inviting residents of the city to apply.

(ii) There shall be a screening committee consisting of the Director of the Department of Transportation or the Director's designated staff person, the chairperson of the CTAC, and a CTAC member selected by the Director of the Department of Transportation.

***Editor's note –** Ord. No. 10955, § 2, adopted Jan. 10, 2012, repealed Art. XXI, §§ 10A-220 – 10A-225, which pertained to the Tucson housing trust fund citizens advisory committee and derived from Ord. No. 10337, § 1, adopted Nov. 14, 2006.

****Editor's note –** Ord. No. 10591, § 3, adopted Oct. 7, 2008, repealed Art. XXII, §§ 10A-230 – 10A-234, which pertained to environmental accords/green cities declaration and sustainability committee and derived from Ord. No. 10367, § 1, adopted Dec. 19, 2006.

(iii) Applicants for membership shall be residents of the City of Tucson, shall be of voting age, and shall comply with other reasonable criteria as established by the screening.

(iv) Members, to the extent possible, shall be selected to broadly represent different segments of the community. Members shall represent various user groups such as elderly and student as well as community organizations. Members shall be selected to represent different ethnic backgrounds and occupational groups.

(2) *Terms.*

(A) The terms of those members appointed by the mayor and council shall be coterminous with the terms of office of the mayor or member of the council who appointed them.

(B) The terms of those members not appointed by the mayor and council shall be four (4) years.

(Ord. No. 10374, § 2, 2-13-07; Ord. No. 10767, § 1, 3-9-10)

Sec. 10A-242. Functions and purposes.

CTAC shall have the following functions and purposes:

(a) Advising the mayor and council on matters relating to transportation.

(b) Acting as the official advisory body to the department of transportation in the development of its Capital Improvement Program for the city.

(c) Annually reviewing the proposed Transportation Capital Improvement Program and recommending to the mayor and council both an annual and five (5) year Capital Improvement Budget.

(d) Reviewing and reporting to the mayor and council on major transportation improvements such as traffic engineering and safety programs, roadway projects, and transit service changes;

(e) Reviewing and making recommendations to the mayor and council on proposed state and federal legislation relating to transportation.

(f) Consulting with the mayor and council as required by the mayor and council relative to specific transportation issues and needs which may develop in the future.

(g) Reviewing and reporting to the mayor and council on the Regional Transportation Plan as developed by the Pima Association of Governments.

(h) Annually reviewing the proposed Transportation Operating Budget and recommending to the mayor and council an annual operating budget.

(Ord. No. 10374, § 2, 2-13-07)

Sec. 10A-243. Committee organization and rules.

The CTAC chairperson shall be elected by a majority of the members of CTAC. CTAC shall adopt rules and regulations in relation to their functions and purposes and file them with the city clerk. Procedural matters shall be governed by Robert's Rules of Order.
(Ord. No. 10374, § 2, 2-13-07)

Sec. 10A-244. Limitation of powers.

Neither CTAC nor any member thereof may incur city expenses or obligate the city in any way without prior authorization of mayor and council.
(Ord. No. 10374, § 2, 2-13-07)

ARTICLE XXIV. COMMISSION ON FOOD SECURITY, HERITAGE, AND ECONOMY (CFSHE)

Sec. 10A-250. Creation.

The Commission on Food Security, Heritage, and Economy (CFSHE) is established.
(Ord. No. 11266, § 1, 5-5-15)

Sec. 10A-251. Membership composition; qualifications; terms and reappointment.

(a) *Members.* The CFSHE shall be composed of seventeen (17) voting members, who shall serve without compensation. Members shall be appointed by mayor and council from the following nominations:

Three (3) members nominated by Local First Arizona, at least two (2) of which represent local restaurants or stores that purchase locally grown foods;

Three (3) members nominated by the Community Food Bank of Southern Arizona, at least one (1) of which is a local farmer/grower;

Three (3) members nominated by the Pima County Food Alliance, at least one (1) of which is a local farmer/grower;

Two (2) members nominated by the Southwest Folklife Alliance/Tucson Meet Yourself;

One (1) member nominated by Native Seeds/SEARCH;

One (1) member nominated by the Santa Cruz Valley Heritage Alliance;

One (1) member nominated by the Arizona-Sonora Desert Museum;

One (1) member nominated by the University of Arizona College of Public Health;

One (1) member nominated by the University of Arizona College of Agriculture and Life Sciences; and

One (1) member nominated by the Pima County Health Department.

(b) *Qualifications.* Members should be actively engaged in work or have technical expertise in the areas of food access and security; local food heritage; or local food production, distribution, or commercial purchasing/use. Members must reside or work within the Tucson metropolitan area.

(c) *Terms and reappointment.* Members shall serve for a term of four (4) years and may be re-appointed for up to one (1) additional term of four (4) years, but in no event may any individual serve more than a total of eight (8) continuous years.
(Ord. No. 11266, § 1, 5-5-15)

Sec. 10A-252. Functions and purposes.

The CFSHE shall have the following functions and purposes, to the extent that they are consistent with the city's strategic plan:

(a) Advising the mayor and council on matters relating to food security, food heritage, and the food economy.

(b) Providing a common forum to the member organizations for discussion and coordination of activities.

(c) Fostering cooperation and efficiency among the member organizations.

(d) Developing food access, food security, nutrition, and economic development goals and targets; liaison with other U.S. and international communities to identify best practices; recommending strategies to meet those goals and targets; and identifying potential funding or other resources to implement those strategies.

(e) Promoting ideas, practices, and programs to increase access to healthy foods, increase demand and markets for locally-produced foods, improve local food distribution, reduce food waste, expand composting and other uses of food waste, expand food industry job opportunities, and expand food entrepreneur support.

(f) Evaluating city policies and regulations for their impact on local food production, food access and security, and nutrition, and making recommendations to improve such policies and regulations.

(g) At the discretion and express direction of the mayor and council, assuming and undertaking such other tasks or duties as would facilitate the goals and objectives of the committee.

(Ord. No. 11266, § 1, 5-5-15)

Sec. 10A-253. Committee organization and rules.

(a) *Chairperson.* The CFSHE shall select from among its members a chair who shall serve a two (2) year term. The chair shall have responsibility for scheduling, presiding at, and directing the conduct of business at all CFSHE meetings.

(b) *Bylaws.* The CFSHE may adopt bylaws for its operations that are consistent with the Tucson Charter, Tucson Code, and other legal authority, and file them with the city clerk.

(c) *Meetings.* The CFSHE shall choose its own meeting dates, times, and places.

(Ord. No. 11266, § 1, 5-5-15)

Sec. 10A-254. Staff support; minutes.

Staff support shall be provided by the mayor's office to support the functions of the CFSHE, including maintaining minutes which shall be filed with the city clerk.

(Ord. No. 11266, § 1, 5-5-15)

Sec. 10A-255. Limitation of powers.

Neither the CFSHE nor any of its members may incur governmental expenses without prior authorization of the mayor and council, nor may the CFSHE or its members obligate the city in any way.

(Ord. No. 11266, § 1, 5-5-15)

Sec. 11B-1. Planning and development services department established.

The development services department is renamed as the planning and development services department, and there is hereby established the planning and development services department. The head of the department shall be the director of planning and development services, whose appointment, compensation and removal shall be in accordance with sections 2, 6 and 11 of Chapter V of the Charter.
(Ord. No. 10655, § 2, 4-21-09, eff. 7-1-09)

Sec. 11B-2. Powers and duties of the planning and development services department.

The planning and development services department shall perform such work and duties as the city manager may designate, and the director of the planning and development services department shall carry out such assigned duties and functions, including the supervision of divisions established within the planning and development services department as necessary. The divisions of the department shall be established by the director, subject to the control of the city manager, so as to facilitate the efficient and effective delivery of services to be provided by the department.
(Ord. No. 10655, § 2, 4-21-09, eff. 7-1-09)

Sec. 11B-3. Department purposes and functions.

The purposes and functions of the planning and development services department shall include, but not be limited to:

(a) Administration of those functions and duties of the former director of the department of urban planning and design as set forth in the Land Use Code and Tucson Code chapter 23A;

(b) Development and implementation of the Land Use Code, chapter 23, the Development Compliance Code, chapter 23A, development standards, the Unified Development Code, chapter 23B, and its administrative manual and technical standards manual;

(c) Creation and maintenance of city zoning maps;

(d) Administration of the board of adjustment, the planning commission, sign design review committee and the design review board;

(e) Serving as the planning agency as set forth in A.R.S. Title 9, Chapter 4, Article 6 unless otherwise designated by the city manager; and

(f) Such other purposes and functions as the city manager may designate from time to time.

(Ord. No. 10655, § 2, 4-21-09, eff. 7-1-09; Ord. No. 11227, § 1, 12-9-14; Ord. No. 11508, § 11, eff. 1-4-18)

Sec. 11B-4. Other Code provisions.

For purposes of this chapter, and for purposes of all other chapters of the Tucson Code, the terms "planning and development services department", "PDSD", "development services department" and "DSD" shall be deemed to refer to the planning and development services department; and any references to the "the director of the planning and development services department", "PDSD director, "Director of the development services department" or "DSD director" shall be deemed to refer to the director of the planning and development services department.
(Ord. No. 10655, § 2, 4-21-09, eff. 7-1-09; Ord. No. 11227, § 2, 12-9-14)

whether derived from residents of the city or not, or whether derived from within the city or from without.

(2) Reserved.

(b) *Taxes Imposed by this Article are in Addition to Others.* Except as specifically designated elsewhere in this article, each of the taxes imposed by this article shall be in addition to all other licenses, fees and taxes levied by law, including other taxes imposed by this article.

(c) *Presumption.* For the purpose of proper administration of this article and to prevent evasion of the taxes imposed by this article, it shall be presumed that all gross income is subject to the tax until the contrary is established by the taxpayer.

(d) *Limitation of Exemptions, Deductions and Credits Allowed Against the Measure of Taxes Imposed by this Article.* All exemptions, deductions and credits set forth in this article shall be limited to the specific activity or transaction described and not extended to include any other activity or transaction subject to the tax.
(Ord. No. 6674, § 3, 3-23-87)

Sec. 19-405. Advertising. (Regs. 405.1, 405.2)

(a) The tax rate shall be at 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 "local advertising" by billboards, direct mail, radio, television, or by any other means. However, commission and fees retained by an advertising agency shall not be includable in gross income from "local advertising". All delivery or disseminating of information directly to the public or any portion thereof for a consideration shall be considered "local advertising", except the following:

(1) The advertising of a product or service which is sold or provided both within and without the state by more than one "commonly designated business entity" within the state, and in which the advertisement names either no "commonly designated business entity" within the state or more than one "commonly designated business entity". "Commonly designated business entity" means any person selling or providing any product or service to its customers under a common business name or style, even though there may be more than one (1) legal entity conducting business functions using the same or substantially the same business name or style by virtue of a franchise, license, or similar agreement.

(2) Advertising of a facility or of a service or activity in which neither the facility nor a business site carrying on such service or activity is located within the state.

(3) The advertising of a product which may only be purchased from an out-of-state supplier.

(4) Political advertising for United States Presidential and Vice Presidential candidates only.

(5) Advertising by means of product purchase coupons redeemable at any retail establishment carrying such product but not product coupons redeemable only at a single commonly designated business entity.

(6) Advertising transportation services where a substantial portion of the transportation activity of the business entity advertised involves interstate or foreign carriage.

(b) Reserved.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 7436, § 1, 6-18-90; Ord. No. 10949, § 3, 12-13-11)

Sec. 19-407. Reserved.

(Ord. No. 6938, § 8, 4-25-88)

Sec. 19-410. Amusements, exhibitions, and similar activities.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business of providing amusement that begins in the city or takes place entirely within the city, which includes the following type or nature of businesses:

(1) Operating or conducting theaters, movies, operas, shows of any type or nature, exhibitions, concerts, carnivals, circuses, amusement parks, menageries, fairs, races, contests, games, billiard or pool parlors, bowling alleys, skating rinks, tennis courts, golf courses, video games, pinball machines, public dances, dancehalls, sports events, jukeboxes, batting and driving ranges, animal rides, or any other business charging admission for exhibition, amusement, or entertainment.

(2) Health spas, fitness centers, dance studios, or other persons who charge for the use of premises for sports, athletic, other health-related activities or instruction, whether on a per-event use, or for long-term usage, such as membership fees.

(b) *Deductions or exemptions*. The gross proceeds of sales or gross income derived from the following sources is exempt from the tax imposed by this section:

(1) Amounts retained by the Arizona Exposition and State Fair Board from ride ticket sales at the annual Arizona State Fair.

(2) Income received from a hotel business subject to tax under section 19-444, if all of the following apply:

(A) The hotel business receives gross income from a customer for the specific business activity otherwise subject to amusement tax.

(B) The consideration received by the hotel business is equal to or greater than the amount to be deducted under this subsection.

(C) The hotel business has provided an exemption certificate to the person engaging in business under this section.

(3) Income that is specifically included as the gross income of a business activity upon which another section of this article imposes a tax, that is separately stated to the customer and is taxable to the person engaged in that classification not to exceed consideration paid to the person conducting the activity.

(4) Income from arranging transportation connected to amusement activity that is separately stated to the customer, not to exceed consideration paid to the transportation business.

(c) The tax imposed by this section shall not include arranging an amusement activity as a service to a person's customers if that person is not otherwise engaged in the business of operating or conducting an amusement themselves or through others. This exception does not apply to businesses that operate or conduct amusements pursuant to customer orders and send the billings and receive the payments associated with that activity, including when the amusement is performed by third party independent contractors. For the purposes of this paragraph, 'arranging' includes billing for or collecting amusement charges from a person's customers on behalf of the persons providing the amusement.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 8, 1-23-95; Ord. No. 10361, § 3, 12-19-06; Ord. No. 10685, § 3, 6-16-09, eff. 7-1-09; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Editor's note – Section 16 of Ord. No. 10361, adopted Dec. 19, 2006, provides for an effective date on and after Jan. 1, 2007.

Sec. 19-415. Construction contracting: Construction contractors.

(a) *Tax rate.* The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business upon every construction contractor engaging or continuing in the business activity of construction contracting within the city.

(1) However, gross income from construction contracting shall not include charges related to groundwater measuring devices required by A.R.S. Section 45-604.

(2) (Reserved).

(3) Gross income from construction contracting shall not include gross income from the sale of manufactured buildings taxable under section 19-427.

(4) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(b) *Deductions and exemptions.*

(1) Gross income derived from acting as a "subcontractor" shall be exempt from the tax imposed by this section.

(2) All construction contracting gross income subject to the tax and not deductible herein shall be allowed a deduction of thirty-five (35) percent.

(3) The gross proceeds of sales or gross income attributable to the purchase of ma-

"Subcontractor" also includes a construction contractor performing work for another subcontractor as defined above.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 7446, § 2.4, 7-2-90; Ord. No. 8440, § 9, 1-23-95; Ord. No. 9322, § 2, 11-22-99; Ord. No. 9652, § 1, 1-14-02; Ord. No. 10040, § 2, 9-20-04; Ord. No. 10361, § 4, 12-19-06; Ord. No. 10524, § 2, 5-13-08, eff. 7-1-08; Ord. No. 10754, § 1, 1-20-10, eff. 9-1-06; Ord. No. 10911, § 2, 8-9-11, eff. 7-29-10; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-416. Construction contracting: Speculative builders. (Regs. 416.1, 416.2)

(a) *Tax rate.* The tax shall be equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in business as a speculative builder within the city.

(1) The gross income of a speculative builder considered taxable shall include the total selling price from the sale of improved real property at the time of closing of escrow or transfer of title.

(2) *"Improved real property"* means any real property:

a. Upon which a structure has been constructed; or

b. Where improvements have been made to land containing no structure (such as paving or landscaping); or

c. Which has been reconstructed as provided by regulation; or

d. Where water, power, and streets have been constructed to the property line.

(3) *"Sale of improved real property"* includes any form of transaction, whether characterized as a lease or otherwise, which in substance is a transfer of title of, or equitable ownership in, improved real property and includes any lease of the property for a term of thirty (30) years or more (with all options for renewal being included as a part of the term). In the case of multiple unit projects, "sale" refers to the sale of the entire project or to the sale of any individual parcel or unit.

(4) *"Partially improved residential real property,"* as used in this section, means any improved real property, as defined in subsection (a)(2) above, being developed for sale to individual homeowners, where the construction of the residence upon such property is not substantially complete at the time of the sale.

(b) *Exclusions.*

(1) In cases involving reconstruction contracting, the speculative builder may exclude from gross income the prior value allowed for reconstruction contracting in determining his taxable gross income, as provided by regulation.

(2) Cost of land. Gross income from the sale of improved real property shall not include the seller's original purchase price of the land which is included in the real property sold, when a charge for such land is included in the total selling price of the real property sold.

(3) Reserved.

(4) A speculative builder may exclude gross income from the sale of partially improved residential real property as defined in (a)(4) above to another speculative builder only if all of the following conditions are satisfied:

a. The speculative builder purchasing the partially improved residential real property has a valid city privilege license for construction contracting as a speculative builder; and

b. At the time of the transaction, the purchaser provides the seller with a properly completed written declaration that the purchaser assumes liability for and will pay all privilege taxes which would otherwise be due the city at the time of sale of the partially improved residential real property; and

c. The seller also:

1. Maintains proper records of such transactions in a manner similar to the requirements provided in this chapter relating to sales for resale; and

2. Retains a copy of the written declaration provided by the buyer for the transaction; and

3. Is properly licensed with the city as a speculative builder and provides the city with the written declaration attached to the city privilege tax return where he claims the exclusion.

(5) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(c) *Occurrence of liability.* Tax liability for speculative builders occurs at close of escrow or transfer of title, whichever occurs earlier, and is subject to the following provisions, relating to exemptions, deductions and tax credits:

(1) *Exemptions.*

a. The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

1. Section 19-465, subsections (7) and (16).

2. Section 19-660, subsections (7) and (16).*

shall be exempt or deductible, respectively, from the tax imposed by this section.

b. The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, or cooling and packaging of eggs shall be exempt from the tax imposed under this section.

c. The gross proceeds of sales or gross income that is derived from the installation, assembly, repair or maintenance of cleanrooms that are deducted from the tax base of the retail classification pursuant to section 19-465, subsection (7) shall be exempt from the tax imposed under this section.

d. The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or improvement used directly and primarily to prevent, monitor, control or reduce air, water or land pollution shall be exempt from the tax imposed under this section.

e. Any amount attributable to development fees that are incurred in relation to the construction, development or improvement of real property and paid by the taxpayer as defined in the model city tax code or by a contractor providing services to the taxpayer shall be exempt from the tax imposed under this section. For the purposes of this paragraph:

1. The attributable amount shall not exceed the value of the development fees actually imposed.

2. The attributable amount is equal to the total amount of development fees paid by the taxpayer or by a contractor providing services to the taxpayer and the total development fees credited in exchange for the construction of, contribution to or dedication of real property for providing public infrastructure, public safety or other public services necessary to the development. The real property must be the subject of the development fees.

3. "Development fees" means fees imposed to offset capital costs of providing public infrastructure, public safety or other public services to a development and authorized pursuant to A.R.S. section 9-463.05, A.R.S. section 11-1102 or A.R.S. title 48 regardless of the jurisdiction to which the fees are paid.

(2) *Deductions.*

a. All amounts subject to the tax shall be allowed a deduction in the amount of thirty-five (35) percent.

b. The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of income-producing capital equipment, as defined in section 19-110, that is deducted from the retail classification pursuant to section 19-465(7), that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement shall be exempt from the tax imposed by this section. If the ownership of the realty is separate from the ownership of the income-producing capital equipment, the determination as to permanent attachment shall be made as if the ownership was the same. The deduction provided in this paragraph does not include gross proceeds of sales or gross income from that portion of any contracting activity which consists of the development of, or modification to, real property in order to facilitate the installation, assembly, repair, maintenance or removal of the income-producing capital equipment. For purposes of this paragraph, "permanent attachment" means at least one (1) of the following:

1. To be incorporated into real property.

2. To become so affixed to real property that it becomes part of the real property.

3. To be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

c. For taxable periods beginning from and after July 1, 2008, and ending before January 1, 2017, the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device. The contractor shall register with the Arizona Department of Revenue as a solar energy contractor. By registering, the contractor acknowledges that it will make its books

and records relating to sales of solar energy devices available to the Department of Revenue and the city, as applicable for examination.

(3) *Tax credits.* The following tax credits are available to owner-builders or speculative builders, not to exceed the tax liability against which such credits apply, provided such credits are documented to the satisfaction of the tax collector:

a. A tax credit equal to the amount of city privilege or use tax, or the equivalent excise tax, paid directly to a taxing jurisdiction or as a separately itemized charge paid directly to the vendor with respect to the tangible personal property incorporated into the said structure or improvement to real property undertaken by the owner-builder or speculative builder.

b. A tax credit equal to the amount of privilege taxes paid to this city, or charged separately to the speculative builder, by a construction contractor, on the gross income derived by said person from the construction of any improvement to the real property.

c. No credits provided herein may be claimed until such time that the gross income against which said credits apply is reported.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 9, 4-25-88; Ord. No. 7446, § 2.6, 7-2-90; Ord. No. 9322, § 3, 11-22-99; Ord. No. 9652, § 2, 1-14-02; Ord. No. 10040, § 1, 9-20-04; Ord. No. 10361, § 5, 12-19-06; Ord. No. 10524, § 3, 5-13-08, eff. 7-1-08; Ord. No. 10754, § 2, 1-20-10, eff. 9-1-06; Ord. No. 10911, § 3, 8-9-11, eff. 7-29-10; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-417. Construction contracting: Owner-builders who are not speculative builders.

(a) At the expiration of twenty-four (24) months after improvement to the property is substantially complete, the tax liability for an owner-builder who is not a speculative builder shall be at an amount equal to two and one-half (2.5) percent of:

(1) The gross income from the activity of construction contracting upon the real property in question which was realized by those construction contractors to whom the owner-builder provided written declaration that they were not responsible for the taxes as prescribed in subsection 19-415(c)(2); and

(2) The purchase of tangible personal property for incorporation into any improvement to real property, computed on the sales price.

(b) For taxable periods beginning from and after July 1, 2008, the portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

(c) The tax liability of this section is subject to the following provisions, relating to exemptions, deductions and tax credits:

(1) *Exemptions.*

a. The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

1. Section 19-465, subsections (7) and (16).

2. Section 19-660, subsections (7) and (16).*

shall be exempt or deductible, respectively, from the tax imposed by this section.

b. The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, or cooling and packaging of eggs shall be exempt from the tax imposed under this section.

c. The gross proceeds of sales or gross income that is derived from the installation, assembly, repair or maintenance of cleanrooms that are deducted from the tax base of the retail classification pursuant to section 19-465, subsection (7) shall be exempt from the tax imposed under this section.

d. The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or improvement used directly and primarily to prevent, monitor, control or reduce air, water or land pollution shall be exempt from the tax imposed under this section.

e. Any amount attributable to development fees that are incurred in relation to the construction, development or improvement of real property and paid by the taxpayer as defined in the model city tax code or by a contractor providing services to the taxpayer shall be exempt from the tax imposed under this section. For the purposes of this paragraph:

1. The attributable amount shall not exceed the value of the development fees actually imposed.

2. The attributable amount is equal to the total amount of development fees paid by the taxpayer or by a contractor providing services to the taxpayer and the total development fees credited in exchange for the construction of, contribution to or dedication of real property for providing public infrastructure, public safety or other public services necessary to the development. The real property must be the subject of the development fees.

3. "Development fees" means fees imposed to offset capital costs of providing public infrastructure, public safety or other public services to a development and authorized pursuant to A.R.S. section 9-463.05, A.R.S. section 11-1102 or A.R.S. title 48 regardless of the jurisdiction to which the fees are paid.

(2) *Deductions.*

a. All amounts subject to the tax shall be allowed a deduction in the amount of thirty-five (35) percent.

b. The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of income-producing capital equipment, as defined in section 19-110, that is deducted from the retail classification pursuant to section 19-465(7), that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement shall be exempt from the tax imposed by this section. If the

ownership of the realty is separate from the ownership of the income-producing capital equipment, the determination as to permanent attachment shall be made as if the ownership was the same. The deduction provided in this paragraph does not include gross proceeds of sales or gross income from that portion of any contracting activity which consists of the development of, or modification to, real property in order to facilitate the installation, assembly, repair, maintenance or removal of the income-producing capital equipment. For purposes of this paragraph, "permanent attachment" means at least one (1) of the following:

1. To be incorporated into real property.

2. To become so affixed to real property that it becomes part of the real property.

3. To be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

c. For taxable periods beginning from and after July 1, 2008, and ending before January 1, 2017, the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device. The contractor shall register with the Arizona Department of Revenue as a solar energy contractor. By registering, the contractor acknowledges that it will make its books and records relating to sales of solar energy devices available to the Department of Revenue and the city, as applicable, for examination.

(3) *Tax credits.* The following tax credits are available to owner-builders and speculative builder, not to exceed the tax liability against which such credits apply, provided such credits are documented to the satisfaction of the tax collector:

a. A tax credit equal to the amount of city privilege or use tax, or the equivalent excise tax, paid directly to a taxing jurisdiction or as a separately itemized charge paid directly to the vendor with respect to the tangible personal property incorporated into the said structure or improvement to real property undertaken by the owner-builder or speculative builder.

b. A tax credit equal to the amount of privilege taxes paid to this city, or charged separately to the speculative builder, by a construction contractor, on the gross income derived by said person from the construction of any improvement to the real property.

c. No credits provided herein may be claimed until such time that the gross income against which said credits apply is reported.

(d) The limitation period for the assessment of taxes imposed by this section is measured based upon when such liability is reportable, that is, in the reporting period that encompasses the twenty-fifth month after said unit or project was substantially complete. Interest and penalties, as provided in section 19-540, will be based on reportable date.

(e) Reserved.

(f) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 9322, § 4, 11-22-99; Ord. No. 9652, § 3, 1-14-02; Ord. No. 10040, § 1, 9-20-04; Ord. No. 10361, § 6, 12-19-06; Ord. No. 10524, § 4, 5-13-08, eff. 7-1-08; Ord. No. 10754, § 3, 1-20-10, eff. 9-1-06; Ord. No. 10911, § 4, 8-9-11, eff. 7-29-10; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-418. Reserved.

Editor's note – Ord. No. 9322, § 5, adopted Nov. 22, 1999, repealed § 19-418, which pertained to construction contracting: deductions and tax credits available to speculative builders and owner-builders. It should be noted that § 16 of Ord. No. 9322, adopted Nov. 22, 1999 provided that the repeal of section 19-418 is retroactive to January 1, 1999. See the Code Comparative Table.

Sec. 19-420. Reserved.

Sec. 19-425. Job printing.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent 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-city sales.

(3) Out-of-state sales.

(4) Job printing of newspapers, magazines, or other periodicals or publications for a person who is subject to the tax imposed by subsection 19-435(a) or an equivalent excise tax; provided further, that the person is properly licensed by the taxing jurisdiction at the location of publication.

(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 service and that is separately itemized by the taxpayer on the customer's invoice and in the taxpayer's records.

(c) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 10, 4-25-88; Ord. No. 8440, § 10, 1-23-95; Ord. No. 9069, § 1(5), 6-15-98; Ord. No. 11183, § 14, 6-17-14, eff. 9-21-06; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-427. Manufactured buildings.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income, including site preparation, moving to the site, and/or setup, upon every person engaging or continuing in the business activity of selling manufactured buildings within the city. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.

(b) The sales of used manufactured buildings are not taxable.

(c) The sale prices of furniture, furnishings, fixtures, appliances, and attachments that are not incorporated as component parts of or attached to a manufactured building are exempt from the tax imposed by this section. The sales of such items are subject to the tax under section 19-460.

(d) Under this section, a trade-in will not be allowed for the purpose of reducing the tax liability.

(e) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 8440, § 11, 1-23-95; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-430. Timbering and other extraction.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the following businesses:

(1) Felling, producing, or preparing timber or any product of the forest for sale, profit, or commercial use.

(2) Extracting, refining, or producing any oil or natural gas for sale, profit, or commercial use.

(b) The rate specified in subsection (a) above shall be applied to the value of the entire product extracted, refined, produced, or prepared for sale, profit, or commercial use, when such activity occurs within the city, regardless of the place of sale of the product or the fact that delivery may be made to a point without the city or without the state.

(c) If any person engaging in any business classified in this section ships or transports products, or any part thereof, out of the state without making sale of such products, or ships his products outside of the state in an unfinished condition, the value of the products or articles in the condition or form in which they existed when transported out-of-state and before they enter interstate commerce shall be the basis for assessment of the tax imposed by this section.

(d) Reserved.

(e) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 12, 1-23-95; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-432. Mining.

(a) The tax rate shall be at an amount equal to one-tenth (1/10) of one (1) percent not to exceed one-tenth (1/10) of one (1) percent, of the gross income from the business activity upon every person engaging or continuing in the business of mining, smelting, or producing for sale, profit, or commercial use any copper, gold, silver, or other mineral product, compound, or combination of mineral products, but not including the extraction, removal, or production of sand, gravel, or rock from the ground for sale, profit, or commercial use.

(b) The rate specified in subsection (a) above shall be applied to the value of the entire product mined, smelted or produced for sale, profit, or commercial use, when such activity occurs within the city, regardless of the place of sale of the product or the fact that delivery may be made to a point without the city or without the state.

(c) If any person engaging in any business classified in this section ships or transports products, or any part thereof, out of the state without making sale of such products, or ships his products outside of the state in an unfinished condition, the value of the products or articles in the condition or form in which they existed when transported out-of-state and before they enter interstate commerce shall be the basis for assessment of the tax imposed by this section.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 8440, § 13, 1-23-95; Ord. No. 11485, eff. 8-8-17)

Sec. 19-435. Publishing and periodicals distribution. (Reg. 435.1)

(a) *Tax Rate.* The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business activity of:

(1) Publication of newspapers, magazines or other periodicals when published within the city measured by the gross income derived from notices, subscriptions and local advertising as defined in section 19-405. In cases where the location of publication is both within and without this state, gross income subject to the tax shall refer only to

gross income derived from residents of this state or generated by permanent business locations within this state.

(2) Distribution or delivery within the city of newspapers, magazines or other periodicals not published within the city, measured by the gross income derived from subscriptions.

(b) *Location of Publication.* Location of publication is determined by:

(1) Location of the editorial offices of the publisher, when the physical printing is not performed by the publisher; or

(2) Location of either the editorial offices or the printing facilities, if the publisher performs his own physical printing.

(c) *Subscription Income.* Subscription income shall include all circulation revenue of the publisher except amounts retained by or credited to carriers or other vendors as compensation for delivery within the state by such carriers or vendors, and further except sales of published items, directly or through distributors, for the purpose of resale, to retailers subject to the privilege tax on such resale.

(d) *Circulation.* Circulation, for the purpose of measurement of gross income subject to the tax, shall be considered to occur at the place of delivery of the published items to the subscriber or intended reader irrespective of the location of the physical facilities or personnel of the publisher. However, delivery by the United States mails shall be considered to have occurred at the location of publication.

(e) *Allocation of Taxes Between Cities and Towns.* In cases where publication or distribution occurs in more than one (1) city or town, the measurement of gross income subject to tax by the city shall include:

(1) That portion of the gross income from publication which reflects the ratio of circulation within this city to circulation in all incorporated cities and towns in this state having substantially similar provisions; plus

(2) Only when publication occurs within the city, that portion of the remaining gross income from publication which reflects the ratio of circulation within this city to the total circulation of all incorporated cities or towns in this state within which cities the taxpayer maintains a location of publication.

(f) The tax imposed by this section shall not apply to sales of newspapers, magazines or other periodicals 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.

(g) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 11, 4-25-88; Ord. No. 9069, § 1(6), 6-15-98; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-444. Hotels.

(a) The tax rate shall be at an amount equal to zero (0) percent of the gross income from the business activity upon every person engaging or continuing in the business of operating a hotel charging for lodging and/or lodging space furnished to any:

(1) Person.

(b) *Exclusions.* The tax imposed by this section shall not include:

(1) 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.

(2) Gross proceeds of sales or gross income that is properly included in another business activity under this article and that is taxable to the person engaged in that business activity, but the gross proceeds of sales or gross income to be deducted shall not exceed the consideration paid to the person conducting the activity.

(3) Gross proceeds of sales or gross income from transactions or activities that are not limited to transients and that would not be taxable if engaged in by a person not subject to tax under this article.

(4) Gross proceeds of sales or gross income from transactions or activities that are not limited to transients and that would not be taxable if engaged in by a person subject to taxation under section 19-410 or section 19-475 due to an exclusion, exemption or deduction.

(5) Gross proceeds of sales or gross income from commissions received from a person providing services or property to the customers of the hotel. However, such commissions may be subject to tax under section 19-445 or section 19-450 as rental, leasing or licensing for use of real or tangible personal property.

(6) Income from providing telephone, fax, or Internet services to customers at an additional charge that is separately stated to the customer and is separately maintained in the hotel's books and records. However, such gross proceeds of sales or gross income may be subject to tax under section 19-470 as telecommunication services.

(Ord. No. 7446, § 2.7, 7-2-90; Ord. No. 9322, § 6, 11-22-99; Ord. No. 10361, § 7, 12-19-06, eff. 1-1-07)

Sec. 19-445. Rental, leasing, and licensing for use of real property.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent 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 city for a consideration, to the tenant in actual possession, or the licensing for use of real property to the final licensee located within the city 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 19-470.

(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) A person who has less than three (3) apartments, houses, trailer spaces, or other lodging spaces rented, leased or licensed or available for rent, lease, or license within the state and no units of commercial property for rent, lease, or license within the state, is not deemed to be in the rental business, and is therefore exempt from the tax imposed by this section on such income. However, a person who has one (1) or more units of commercial property is subject to the tax imposed by this section on rental, lease and license income from all such lodging spaces and commercial units of real estate even though said person may have fewer than three (3) lodging spaces.

(g) (Reserved).

(h) The tax prescribed by this section shall not include gross income from the rental, leasing, or licensing of lodging or lodging space to an individual who resides therein.

(i) (Reserved).

(j) Exempt from the tax imposed by this section is gross income derived from the activities taxable under section 19-444 of this Code.

(k) (Reserved).

(l) (Reserved).

(m) (Reserved).

(n) Notwithstanding the provisions of section 19-200(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 (IRC), 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 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 percent (80%) 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. § 20-762.

(t) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 7446, § 7.2, 7-2-90; Ord. No. 8440, § 14, 1-23-95; Ord. No. 9069, § 1(7), 6-15-98; Ord. No. 9322, § 7, 11-22-99; Ord. No. 9652, § 4, 1-14-02; Ord. No. 10287, § 5, 6-13-06; Ord. No. 10911, § 5, 8-9-11, eff. 7-29-10; Ord. No. 11183, § 13, 6-17-14, eff. 7-20-11; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-446. Reserved.
(Ord. No. 6938, § 12, 4-25-88)

Sec. 19-447. Reserved.
(Ord. No. 6674, § 3, 3-23-87)

Sec. 19-450. Rental, leasing, and licensing for use of tangible personal property.

(a) *Tax rate*. The tax rate shall be at an amount equal to two and one-half (2.5) percent 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 city 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.

(c) *Exemptions.* 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 19-410, 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) The gross income from coin-operated washing, drying, and dry cleaning machines, or from coin-operated car washing machines. This exemption shall not apply to suppliers or distributors renting, leasing, or licensing for use of such equipment to persons engaged in the operation of coin-operated washing, drying, dry cleaning, or car washing establishments.

(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 or 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.

(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 city, as applicable, for examination.

(12) Leasing or renting certified ignition interlock devices installed pursuant to the requirements prescribed by A.R.S. § 28-1461. For the purposes of this paragraph, "certified ignition interlock device" has the same meaning prescribed in A.R.S. § 28-1301.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 15, 1-23-95; Ord. No. 9069, § 1(8), 6-15-98; Ord. No. 9322, § 8, 11-22-99; Ord. No. 9652, § 5, 1-14-02; Ord. No. 10361, § 8, 12-19-06; Ord. No. 10754, § 4, 1-20-10, eff. 7-1-08; Ord. No. 11183, § 15, 6-17-14, eff. 9-1-04; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-452. Reserved.
(Ord. No. 7446, § 2.10, 7-2-90)

Sec. 19-455. Restaurants and bars.

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business of preparing or serving food or beverage in a bar, cocktail lounge, restaurant, or similar establishment where articles of food or drink are prepared or served for consumption on or off the premises, including also the activity of catering. Cover charges and minimum charges must be included in the gross income of this business activity. (Reg. 445.1)

(b) Caterers and other taxpayers subject to the tax who deliver food and/or serve such food off the premises shall also be allowed to exclude separately charged delivery, setup, and cleanup charges, provided that the charges are also maintained separately in the books and records. When a taxpayer delivers food and/or serves such food off the premises, his regular business location shall still be deemed the location of the transaction for the purposes of the tax imposed by this section.

(c) The tax imposed by this section shall not apply to sales 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.

(d) The tax imposed by this section shall not apply to sales of food, beverages, condiments and accessories used for serving food and beverages to a commercial airline, as defined in A.R.S. § 42-5061(A)(49), that serves the food and beverages to its passengers, without additional charge, for consumption in flight.

(e) The tax imposed by this section shall not apply to sales of prepared food, beverages, condiments or accessories to a public educational entity, pursuant to any of the provisions of Title 15, Arizona Revised Statutes, 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.

(f) For the purposes of this section, "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.

(g) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 13, 4-25-88; Ord. No. 9069, § 1(9), 6-15-98; Ord. No. 10361, § 9, 12-19-06; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-460. Retail sales: Measure of tax; burden of proof; exclusions.

(a) *Tax Rate.* The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail. (Regs. 460.2, 460.3, 460.6)

(b) *Burden of Proof.* 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 article, 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 A.R.S. article I, chapter 5, title 5.

(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. (Reg. 460.5)

(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 division 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. (Reg. 460.1)

(5) Sales by professional or personal service occupations where such sales are inconsequential elements of the service provided. (Reg. 460.4)

(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 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 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 (1) 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 city 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 article, 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 city 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.

(h) Reserved.

(i) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8784, § 6, 12-2-96; Ord. No. 9322, § 9, 11-22-99; Ord. No. 11183, § 16, 6-17-14, eff. 10-1-07; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-462. Retail sales: Food for home consumption.

(a) The tax rate shall be at 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 selling food for home consumption at retail.

(b) For the purposes of this section only, the following definitions shall be applicable:

(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. § 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 [March 23, 1987], 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 [in paragraph (4)].

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 theaters, 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 charges admission, entrance, or cover fees for exhibition, amusement, entertainment, or instruction.

h. Any items contained in subsections (b)(3)a. through (b)(3)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 (2) 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 (2) 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 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-city sales of 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. § 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 U.S.C. § 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. §§ 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 A.R.S. Title 15, including a regularly organized private or parochial school that offers an educational program for grade twelve (12) or under which may be attended in substitution for a public school pursuant to A.R.S. § 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 § 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.

(d) *Reporting.* Such persons who sell food for home consumption shall, in conjunction with the return required pursuant to section 19-520, 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 article.

(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 article. 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 article, provided that such records are maintained in accordance with division 3, and regulations of the tax collector.

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 19-370 and 19-545(b).

(Ord. No. 11183, § 8, 6-17-14, eff. 1-1-13)

Sec. 19-465. Retail sales: Exemptions.

Income derived from the following sources is exempt from the tax imposed by section 19-460:

(1) Sales of tangible personal property to a person regularly engaged in the business of selling such property.

(2) Out-of-city sales or out-of-state sales.

(3) Charges for delivery, installation, or other direct customer services as prescribed by regulation.

(4) Charges for repair services as prescribed by regulation, when separately charged and separately maintained in the books and records of the taxpayer.

(5) Sales of warranty, maintenance, and service contracts, when separately charged and separately maintained in the books and records of the taxpayer.

(6) Sales of prosthetics.

(7) Sales of income-producing capital equipment.

(8) Sales of rental equipment and rental supplies.

(9) Sales of mining and metallurgical supplies.

(10) 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.

(11) 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.

(12) 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.

(13) 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.

(14) Sales made directly to the federal government to the extent of:

a. One hundred (100) percent of the gross income derived from retail sales made by a manufacturer, modifier, assembler, or repairer.

b. Fifty (50) percent of the gross income derived from retail sales made by any other person.

(15) Sales to hotels, bars, restaurants, dining cars, lunchrooms, boardinghouses, 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 19-455 or the equivalent excise tax upon such income.

(16) 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.

(17) Sales of food for home consumption.

(18) Sales of the following to persons engaging or continuing in the business of farming, ranching, or feeding livestock, poultry or ratites:

a. Seed, fertilizer, fungicides, seed treating chemicals, and other similar chemicals.

b. Feed for livestock, poultry or ratites, including salt, vitamins, and other additives to such feed.

c. Livestock, poultry or ratites purchased or raised for slaughter, but not including livestock purchased or raised for production or use, such as milch cows, breeding bulls, laying hens, riding or work horses.

d. Neat animals, horses, asses, sheep, swine, or goats for the purpose of becoming breeding or production stock, including sales of breedings or ownership shares in such animals.

This exemption shall not be construed to include machinery, equipment, fuels, lubricants, pharmaceuticals, repair and replacement parts, or other items used or consumed in the running, maintenance, or repair of machinery, equipment, buildings, or structures used or consumed in the business of farming, ranching, or feeding of livestock, poultry or ratites.

(19) Sales of groundwater measuring devices required by A.R.S. Section 45-604.

(20) Sales of paintings, sculptures or similar works of fine art, provided that such works of fine art are sold by the original artist; and provided further that sales of "art creations", such as jewelry, macrame, glasswork, pottery, woodwork, metalwork, furniture, and clothing, when such "art creations" have a dual purpose, both aesthetic and utilitarian, are not exempt, whether sold by the artist or by another.

(21) Sales of aircraft acquired for use outside the state, as prescribed by regulation.

(22) Sales of food products by producers as provided for by A.R.S. sections 3-561, 3-562 and 3-563.

(23) (Reserved).

(24) 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.

(25) (Reserved).

(26) (Reserved).

(27) The sale of tangible personal property used in remediation contracting as defined in section 19-100 and regulation 19-100.5.

(28) 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:

a. Printed or photographic materials.

b. Electronic or digital media materials.

(29) Sales of food, beverages, condiments, and accessories used for serving food and beverages to a commercial airline, as defined in A.R.S. § 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.

(30) 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 19-470, 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.

(31) 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 19-470 is considered to be a sale for resale in the regular course of business.

(32) Sales of alternative fuel as defined in A.R.S. § 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. § 49-426 or § 49-480.

(33) Sales of food, beverages, condiments and accessories to a public educational entity pursuant to any of the provisions of A.R.S. Title 15, including a regularly organized private or parochial school that offers an educational program for grade twelve (12) or under which may be attended in substitution for a public school pursuant to A.R.S. § 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.

(34) Sales of personal hygiene items to a person engaged in the business of and subject to tax under section 19-444 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.

(35) 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.

(36) 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.

(37) (Reserved).

(38) 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. § 1-215.

(39) 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 city, as applicable, for examination.

(40) 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.

(41) Sales of magazines or other periodicals or other publications by this state to encourage tourist travel.

(42) 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.

(43) 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 contractor or subcontract.

(44) 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. § 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 (20) 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.

(45) 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. § 41-1514.02. This subsection applies for ten (10) full consecutive calendar or fiscal years after the start of initial construction.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 16, 1-23-95; Ord. No. 8784, § 7, 12-2-96; Ord. No. 8958, § 6, 9-22-97; Ord. No. 9004, § 1(2), 1-5-98; Ord. No. 9069, § 1(10), 6-15-98; Ord. No. 9322, § 10, 11-22-99; Ord. No. 9652, § 6, 1-14-02; Ord. No. 10361, § 10, 12-19-06; Ord. No. 10524, § 5, 5-13-08, eff. 7-1-08; Ord. No. 11183, § 3, 6-17-14, eff. 1-1-13*)

***Editor's note** – Ord. No. 11183, § 18, adopted June 17, 2014, provides that the amendments made to Sec. 19-465(40) shall be effective from and after January 1, 2007.

Sec. 19-470. Telecommunication services.

(a) *Tax rate.* The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business of providing telecommunication services to consumers within this city.

(1) Telecommunication services shall include:

a. Two-way voice, sound, and/or video communication over a communications channel.

b. One-way voice, sound, and/or video transmission or relay over a communications channel.

c. Facsimile transmissions.

d. Providing relay or repeater service.

e. Providing computer interface services over a communications channel.

f. Time-sharing activities with a computer accomplished through the use of a communications channel.

(2) Gross income from the business activity of providing telecommunication services to consumers within this city shall include:

a. All fees for connection to a telecommunication system.

b. Toll charges, charges for transmissions, and charges for other telecommunications services; provided that such charges relate to transmissions originating in the city and terminating in this state.

c. Fees charged for access to or subscription to or membership in a telecommunication system or network.

d. Charges for monitoring services relating to a security or burglar alarm system located within the city where such system transmits or receives signals or data over a communications channel.

e. Charges for telephone, fax, or Internet access services provided at an additional charge by a hotel business subject to taxation under section 19-444.

(b) *Resale telecommunication services.* Gross income from sales of telecommunication services to another provider of telecommunication services for the purpose of providing the purchaser's customers with such service shall be exempt from the tax imposed by this section; provided, however, that such purchaser is properly licensed by the city to engage in such business.

(c) *Interstate transmissions.* Charges by a provider of telecommunication services for transmissions originating in the city and terminating outside the state are exempt from the tax imposed by this section.

(d) *(Reserved).*

(e) *(Reserved).*

(f) *Prepaid calling cards.* Telecommunications services purchased with a prepaid calling card that are taxable under section 19-460 are exempt from the tax imposed under this section.

(g) *Internet access services.* The gross income subject to tax under this section shall not include sales of internet access services to the person's subscribers and customers. For the purposes of this subsection:

(1) "Internet" means the computer and telecommunications facilities that comprise the interconnected worldwide network of networks that employ the transmission control protocol or internet protocol, or any predecessor or successor protocol, to communicate information of all kinds by wire or radio.

(2) "Internet access" means a service that enables users to access content, information, electronic mail or other services over the internet. Internet access does not include telecommunication services provided by a common carrier.

(h) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8783, § 1, 12-2-96; Ord. No. 9322, § 11, 11-22-99; Ord. No. 9652, § 7, 1-14-02; Ord. No. 10361, § 11, 12-19-06, eff. 1-1-07; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-475. Transporting for hire. (Reg. 475.1)

(a) The tax rate shall be at an amount equal to two and one-half (2.5) percent of the gross income from the business activity upon every person engaging or continuing in the business of providing the following forms of transportation for hire from this city to another point within the state:

(1) Transporting of persons or property by railroad; provided, however, that the tax imposed by this subsection shall not apply to transporting freight or property for hire by a railroad operating exclusively in this state if the transportation comprises a portion of a single shipment of freight or property, involving more than one railroad, either from a point in this state to a point outside this state or from a point outside this state to a point in this state, for purposes of this paragraph, "a single shipment" means the transportation that begins at the point at which one of the railroads first takes possession of the freight or property and continues until the point at which one (1) of the railroads relinquishes possession of the freight or property to a party other than one (1) of the railroads.

(2) Transporting of oil or natural or artificial gas through pipe or conduit.

(3) Transporting of property by aircraft.

(4) Transporting of persons or property by motor vehicle, including towing and the operation of private car lines, as such are defined in Article VII, Chapter 14, Title 42, Arizona Revised Statutes; provided, however, that the tax imposed by this subsection shall not apply to:

a. Gross income subject to the tax imposed by Article IV, Chapter 16, A.R.S. Title 28.

b. Gross income derived from the operation of a governmentally adopted and controlled program to provide urban mass transportation.

c. Reserved.

d. Reserved.

(b) *Deductions or exemptions*. The gross proceeds of sales or gross income derived from the following sources is exempt from the tax imposed by this section:

(1) Income that is specifically included as the gross income of a business activity upon which another section of Article II imposes a tax, that is separately stated to the customer and is taxable to the person engaged in that classification not to exceed consideration paid to the person conducting the activity.

(2) Income from arranging amusement or transportation when the amusement or transportation is conducted by another person not to exceed consideration paid to the amusement or transportation business.

(c) The tax imposed by this section shall not include arranging transportation as a convenience to a person's customers if that person is not otherwise engaged in the business of transporting persons, freight or property for hire. This exception does not apply to businesses that dispatch vehicles pursuant to customer orders and send the billings and receive the payments associated with that activity, including when the transportation is performed by third party independent contractors. For the purposes of this Subsection, 'arranging' includes billing for or collecting transportation charges from a person's customers on behalf of the persons providing the transportation.

(d) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8958, § 6, 9-22-97; Ord. No. 9322, § 12, 11-22-99; Ord. No. 10361, § 12, 12-19-06, eff. 1-1-07; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-480. Utility services.

(a) *Tax Rate.* The tax rate shall be at an amount equal to two and one-half (2.5) percent 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 city.

(2) Consumers or ratepayers of this city, whether within the city or without, to the extent that this city provides such persons utility services, excluding consumers or ratepayers who are residents of another city or town which levies an equivalent excise tax upon this city for providing such utility services to such persons.

(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 19-460 and 19-465, 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 that the seller maintains proper documentation, in a manner similar to that for sales for resale, of such transactions.

(d) *Reserved.*

(e) *Exclusion of Sales of Utility Services to Nonprofit Primary Health Care Facilities.* 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) *[Exclusion of Sales of Natural Gas or Liquefied Petroleum Gas.]* 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) *[Exceptions to Tax.]* 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) *[Alternative Fuel.]* The tax imposed by this section shall not apply to sales of alternative fuel as defined in A.R.S. § 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.

(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 portions 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.*

(l) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent of the gross income from any business activity taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 14, 4-25-88; Ord. No. 8784, § 8, 12-2-96; Ord. No. 9069, § 1(11), 6-15-98; Ord. No. 11183, § 4, 6-17-14, eff. 1-1-07; Ord. No. 11219, § 3, 12-9-14, eff. 1-1-15; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-485. 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 city.

(2) Consumers or ratepayers of this city, whether within the city or without, to the extent that this city 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 city 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.
(Ord. No. 11183, § 11, 6-17-14, eff. 1-1-13)

(2) Lottery tickets or shares sold pursuant to A.R.S. title 5, chapter 5, article I.

(3) Platinum, bullion, or monetized bullion, except minted or manufactured coins transferred or acquired primarily for their numismatic value as prescribed by regulation.

(e) (Reserved).

(f) (Reserved).

(g) Notwithstanding the tax rate identified elsewhere in this section, an additional tax in an amount equal to one-tenth of one (0.1) percent on any activity or item taxable under this section is imposed pursuant to Chapter IV, Section 5 of the Charter of the City of Tucson.
(Ord. No. 9840, § 5, 5-5-03; Ord. No. 11479, § 1, 8-8-17; Ord. No. 11485, eff. 8-8-17)

Sec. 19-620. Use tax: liability for tax.

The following persons shall be deemed liable for the tax imposed by this division and such liability shall not be extinguished until the tax has been paid to this city, except that a receipt from a retailer separately charging the tax imposed by this chapter is sufficient to relieve the person acquiring such property from further liability for the tax to which the receipt refers:

(1) Any person who acquires tangible personal property from a retailer, whether or not such retailer is located in this city, when such person stores or uses said property within the city.

(2) Any retailer not located within the city, selling, renting, leasing, or licensing tangible personal property for storage or use of such property within the city, may obtain a license from the tax collector and collect the use tax on such transactions. Such retailer shall be liable for the use tax to the extent such use tax is collected from his customers.

(3) Every agent within the city of any retailer not maintaining an office or place of business in this city, when such person sells, rents, leases, or licenses tangible personal property for storage or use in this city shall, at the time of such transaction, collect and be liable for the tax imposed by this division upon the storage or use of the property so transferred, unless such retailer or agent is liable for an equivalent excise tax upon the transaction.

(4) Any person who acquires tangible personal property from a retailer located in the city and such person claims to be exempt from the city privilege or use tax at the time of the transaction, and upon which no city privilege tax was charged or paid, when such claim is not sustainable.

(5) Every person storing or using tangible personal property under the conditions of a warranty, maintenance, or service contract.
(Ord. No. 9840, § 5, 5-5-03)

Sec. 19-630. Use tax: record-keeping requirements.

All deductions, exclusions, exemptions, and credits provided in this division are conditional upon adequate proof of documentation as required by division 3 or elsewhere in this chapter.
(Ord. No. 9840, § 5, 5-5-03)

Sec. 19-640. Use tax: credit for equivalent excise taxes paid another jurisdiction.

In the event that an equivalent excise tax has been levied and paid upon tangible personal property which is acquired to be stored or used within this city, full credit for any and all such taxes so paid shall be allowed by the tax collector but only to the extent use tax is imposed upon that transaction by this division.
(Ord. No. 9840, § 5, 5-5-03)

Sec. 19-650. Use tax: exclusion when acquisition subject to use tax is taxed or taxable elsewhere in this chapter; limitation.

The tax levied by this division does not apply to the storage or use in this city of tangible personal property acquired in this city, the gross income from the sale, rental, lease, or license of which were included in the measure of the tax imposed by division 4 of this chapter; provided, however, that any person who has acquired tangible personal property from a vendor in

this city without paying the city privilege tax because of a representation to the vendor that the property was not subject to such tax, when such claim is not sustainable, may not claim the exclusion from such use tax provided by this section.
(Ord. No. 9840, § 5, 5-5-03)

Sec. 19-660. Use tax: exemptions.

The storage or use in this city of the following tangible personal property is exempt from the use tax imposed by this division:

(1) Tangible personal property brought into the city by an individual who was not a resident of the city at the time the property was acquired for his own use, if the first actual use of such property was outside the city, unless such property is used in conducting a business in this city.

(2) Tangible personal property, the value of which does not exceed the amount of one thousand dollars ($1,000.00) per item, acquired by an individual outside the limits of the city for his personal use and enjoyment.

(3) Charges for delivery, installation, or other customer services, as prescribed by regulation.

(4) Charges for repair services, as prescribed by regulation.

(5) Separately itemized charges for warranty, maintenance, and service contracts.

(6) Prosthetics.

(7) Income-producing capital equipment.

(8) Rental equipment and rental supplies.

(9) Mining and metallurgical supplies.

(10) Motor vehicle fuel and use fuel which are used upon the highways of this state and upon which a tax has been imposed under the provisions of A.R.S. title 28, chapter 16, article I or II.

(11) Tangible personal property purchased by a construction contractor, but not an owner-builder, when such person holds a valid privilege license for engaging or continuing in the business of construction contracting, and where the property acquired is incorporated into any structure or improvement to real property in fulfillment of a construction contract.

(12) 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.

(13) 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.

(14) Rental, leasing, or licensing for use of film, tape, or slides by a theater or other person taxed under section 19-410, or by a radio station, television station, or subscription television system.

(15) Food served to patrons for a consideration by any person engaged in a business properly licensed and taxed under section 19-455, but not food consumed by owners, agents, or employees of such business.

(16) Tangible personal property acquired by a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property is in fact used in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. section 512.

(17) Food for home consumption.

(18) The following tangible personal property purchased by persons engaging or continuing in the business of farming, ranching, or feeding livestock, poultry or ratites:

a. Seed, fertilizer, fungicides, seed treating chemicals, and other similar chemicals.

b. Feed for livestock, poultry or ratites, including salt, vitamins, and other additives to such feed.

c. Livestock, poultry or ratites purchased or raised for slaughter, but not including livestock purchased or raised for production or use, such as milk cows, breeding bulls, laying hens, riding or work horses.

d. Neat animals, horses, asses, sheep, swine, or goats acquired for the purpose of becoming breeding or production stock, including the acquisition of breeding or ownership shares in such animals.

This exemption shall not be construed to include machinery, equipment, fuels, lubricants, pharmaceuticals, repair and replacement parts, or other items used or consumed in the running, maintenance, or repair of machinery, equipment, buildings, or structures used or consumed in the business of farming, ranching, or feeding of livestock, poultry or ratites.

(19) Groundwater measuring devices required by A.R.S. section 45-604.

(20) Paintings, sculptures, or similar works of fine art, provided that such works of fine art are purchased from the original artist; and provided further that "art creations", such as jewelry, macrame, glasswork, pottery, woodwork, metalwork, furniture, and clothing, when such "art creations" have a dual purpose, both aesthetic and utilitarian, are not exempt, whether purchased from the artist or from another.

(21) Aircraft acquired for use outside the state, as prescribed by regulation.

(22) Sales of food products by producers as provided for by A.R.S. sections 3-561, 3-562, and 3-563.

(23) (Reserved).

(24) 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.

(25) (Reserved).

(26) (Reserved).

(27) Tangible personal property used in remediation contracting as defined in section 19-100 and regulation 19-100.5.

(28) 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:

a. Printed or photographic materials.

b. Electronic or digital media materials.

(29) Food, beverages, condiments, and accessories used for serving food and beverages to a commercial airline, as defined in A.R.S. § 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.

(30) Wireless telecommunication equipment that is held 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 19-470.

(31) (Reserved).

(32) Alternative fuel as defined in A.R.S. section 1-215, by 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.

(33) Food, beverages, condiments and accessories purchased by or for a public educational entity pursuant to any of the provisions of A.R.S. Title 15; including a regularly organized private or parochial school that offers an educational program for grade twelve (12) or under which may be attended in substitution for a public school pursuant to A.R.S. § 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.

(34) Personal hygiene items purchased by a person engaged in the business of and subject to tax under sections 19-66 or 19-444 if the tangible personal property is furnished without additional charge to and intended to be consumed by the person during his occupancy.

(35) 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.

(36) Food, beverages, condiments, and accessories purchased by or for 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.

(37) (Reserved).

(38) 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 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. § 1-215.

(39) The storage, use, or consumption of tangible personal property in the city by a school district or charter school.

(40) 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.

(41) Magazines or other periodicals or other publications by this state to encourage tourist travel.

(42) Paper machine clothing, such as forming fabrics and dryer felts, sold to a paper manufacturer and directly used or consumed in paper manufacturing.

(43) 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 contractor or subcontract.

Division 4. Basic Parking Controls

Division 5. Nuisance Parking Controls

Division 6. Safety Issues

Art. VIII. Taxicab Regulations

Art. IX. Trolleys

Article X. Soliciting Employment, Business or Contributions From Occupants of Vehicles

(1953 Code, ch. 17, § 98; Ord. No. 1924, § 3, 7-6-59; Ord. No. 3653, § 1, 1-24-72; Ord. No. 3753, § 1, 12-13-71; Ord. No. 4003, § 1, 4-2-73; Ord. No. 4132, § 1, 2-19-74; Ord. No. 4150, § 2, 6-21-76; Ord. No. 4275, § 1, 1-20-75; Ord. No. 5050, § 1, 10-15-79; Ord. No. 6120 § 1, 11-19-84; Ord. No. 6565, § 1, 11-3-86; Ord. No. 6590, §§ 1 and 2, 12-8-86; Ord. No. 6705, §§ 1 and 2, 5-18-87; Ord. No. 6797, §§ 1 and 2, 9-21-87; Ord. No. 6950, §§ 1 and 2, 5-16-88; Ord. No. 6974, §§ 1 and 2, 6-6-88; Ord. No. 7066, §§ 1 and 2, 10-17-88; Ord. No. 7080, §§ 1 and 2, 10-24-88; Ord. No. 7137, §§ 1 and 2, 2-6-89; Ord. No. 7251, §§ 1 and 2, 8-7-89; Ord. No. 7442, §§ 1 and 2, 7-2-90; Ord. No. 7484, §§ 1 and 2, 9-17-90; Ord. No. 7542, §§ 1 and 2, 1-7-91; Ord. No. 7750, §§ 1 and 2, 1-13-92; Ord. No. 7903, § 2, 9-14-92; Ord. No. 7914, § 2, 10-5-92; Ord. No. 7972, §§ 1 and 2, 1-11-93; Ord. No. 7979, §§ 1 and 2, 2-1-93; Ord. No. 8342, § 2, 8-1-94; Ord. No. 8687, § 2, 5-6-96; Ord. No. 8788, §§ 1 and 2, 12-16-96; Ord. No. 8927, §§ 1 and 2, 9-2-97; Ord. No. 9133, § 2, 10-5-98; Ord. No. 9435, § 2, 8-7-00; Ord. No. 9760, § 2, 9-3-02; Ord. No. 10181, § 1, 8-2-05; Ord. No. 10940, § 1, 10-25-11; Ord. No. 11091, § 2, 7-9-13; Ord. No. 11368, § 1, 6-7-16)

Secs. 20-180 – 20-199. Reserved.

ARTICLE VII. STOPPING, STANDING AND PARKING*

DIVISION 1. GENERALLY

Sec. 20-200. Unlawful parking prohibited; classification; parking defined; parties liable; applicability of regulations; continuous violations; mandatory fines and fees; community service.

(a) *Classification.* Violation of any provision of this article which regulates the time, place, or method of parking shall constitute a civil infraction.

(b) *Definition.* Parking means the standing of a vehicle, whether occupied or not.

(c) *Parties liable.* The owner(s) of the vehicle and the person who parked or placed the vehicle where the violation occurred shall be jointly and individually liable for the violation and for the fine and fees prescribed therefor.

(d) *Applicability of regulations.* The provisions of this article prohibiting the standing or parking of a vehicle shall apply at all times or at those times herein specified or as indicated on official signs except when it is necessary to stop a vehicle to avoid conflict with other traffic, or in compliance with the directions of a police officer or official traffic-control device.

(e) *Continuous violations.* Where parking is time restricted, each full time period the vehicle is unlawfully parked beyond the posted time limit shall constitute a separate violation. In all other cases, each day the violation continues shall constitute a separate offense.

(f) *Mandatory fines and fees.* Unless otherwise specifically provided by this article, the fines and fees for violating any provision of this article shall be mandatory, no part of which may be suspended or waived by the court.

(g) *Community service.* Community service work may be substituted for fines and fees in accordance with section 1-8(4) of this Code.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 11400, § 3, 9-20-16)

Sec. 20-201. Reserved.

Editor's note – Ord. No. 9492, § 3, adopted Nov. 27, 2000, repealed § 20-201, which pertained to administrative enforcement fee. See the Code Comparative Table.

Sec. 20-202. Prima facie evidence of parking infraction.

No civil infraction may be established except upon proof by a preponderance of the evidence; provided, however, that a parking violation notice, or copy thereof, issued in accordance with this chapter and the Local Rules of Practice and Procedure in City Court Civil Proceedings shall be prima facie evidence thereof and shall be admissible in any judicial or administrative proceeding as to the correctness of the facts specified therein.
(Ord. No. 9196, § 1, 1-25-99)

*__Editor's note –__ Ord. No. 9196, § 1, adopted Jan. 25, 1999, repealed the former Art. VII, §§ 20-193 – 20-277, which pertained to stopping, standing and parking, and enacted a new Art. VII, §§ 20-200 – 20-282 to read as herein set out. For more information, see the Code Comparative Table.

Sec. 20-203. Failure to respond to citation; default fee; booting and impounding vehicle authorized, booting and impound fees; damages to boot.

(a) *Arizona registered vehicles.* When a citation is issued to a vehicle registered within the State of Arizona, Park Tucson shall within seven (7) working days send a citation letter to the owner address on file with the Arizona Department of Motor Vehicles advising the owner of the citation and containing the date, time, and location of the violation as well as the vehicle description and violation description; or a duplicate copy of the citation.

(b) *Failure to respond.* If the owner or operator of the vehicle involved in a civil parking violation or infraction fails to respond within thirty (30) calendar days from the day the citation was issued by one (1) of the prescribed methods in Rule 7 of the Local Rules of Practice and Procedure in City Court Civil Proceedings, a $50.00 default fee pursuant to T.C.C. section 8-6.7 shall be assessed, and a $20.00 Time Payment Fee pursuant to A.R.S. 12-116, and, a $20.00 Case Processing Fee pursuant to T.C.C. section 8-6.5(a), plus surcharge and the court shall within seven (7) working days of the default date send a default letter to the owner address on file with the Arizona Department of Motor Vehicles, advising the owner that the citation is in default and that the vehicle may be subject to boot or impoundment as set forth in subsection (d).

(c) *Foreign registered vehicles.* If the owner or operator of the vehicle, registered in a state or jurisdiction other than Arizona, involved in a civil parking violation or infraction fails to respond within thirty (30) calendar days from the day the citation was issued by Park Tucson or one (1) of the prescribed methods in Rule 7 of the Local Rules of Practice and Procedure in City Court Civil Proceedings, a default fee pursuant to T.C.C. section 8-6.7 shall be assessed, and a $20.00 Time Payment Fee pursuant to A.R.S. 12-116, and, a $20.00 Case Processing Fee pursuant to T.C.C. section 8-6.5(a) plus surcharge.

(d) *[Booting, impoundment.]* In addition to actions taken under section 20-203(b) or (c) above, the citing authority may boot, impound or cause to be booted or impounded any motor vehicle owned by a person who has three (3) or more unpaid civil parking infractions or has failed to respond to the civil parking infractions as set forth in section 20-203(b) or (c), giving notice that there shall be a hearing before a limited special magistrate within forty-eight (48) hours of the booting or impoundment, excluding weekends and holidays. The owner of the vehicle which was booted or impounded may post a bond in the amount of the booting and/or impound fees, damages or replacement cost of the boot if any, and potential fines in order to have the vehicle released pending the hearing. The limited special magistrate shall conduct the hearing as follows:

(1) The limited special magistrate shall conduct a hearing where the sole issue shall be to determine whether the vehicle was owned by the person at the time of the civil parking infractions, determine whether the infractions have been paid or otherwise responded to, and determine whether the boot was damaged or taken from the vehicle.

(2) If the owner fails to appear as directed by the citing authority, the limited special magistrate shall enter a default judgment in the amount of the unpaid fines, booting fees, impound fees, other costs imposable under this section and order the vehicle impounded until all fines, fees and other costs imposable under this section are paid or the vehicle is disposed of pursuant to sections 20-13 and 20-14 of this Code.

(3) For purposes of this hearing, the transference of title of the vehicle from the owner of the vehicle when the civil parking infraction occurred to another person after the vehicle was booted or impounded is not a defense to nonpayment of the fines and the vehicle will not be released until the unpaid fines, booting and/or impound fees and any other costs imposable under this section are paid, except pursuant to subsections (d)(6) and (7) of this section.

(4) If a continuance is granted to the defendant for good cause, the booted or impounded vehicle may be released upon the posting of a cash bond in the amount of the booting and/or impound fees, other costs imposable under this section and potential fines. If a continuance is granted to the city for good cause, the impounded or booted vehicle shall be released forthwith without the necessity of a bond.

(5) If the case is continued, the limited special magistrate shall set the hearing within thirty (30) days.

(6) If judgment is entered in favor of the owner, the booted/impounded vehicle shall be released forthwith to the operator or owner of the vehicle, unless the boot was damaged or taken, without any booting and/or impound fees, and any bond posted shall be returned to the person posting the bond unless the boot was damaged or taken, then the vehicle shall not be released nor the bond released until the repair or replacement cost for the boot is paid.

(7) If judgment is entered in favor of the city, the limited special magistrate shall order the payment of unpaid fines and fees booting and/or impound fees and damages or replacement cost of the boot, if any. The limited special magistrate may order the vehicle impounded until all fines, fees and damages or replacement cost of the boot, if any, are paid or the vehicle disposed of pursuant to sections 20-13 and 20-14 of this Code. The limited special magistrate may allow the vehicle released if the owner shows good cause and agrees to make payments. However, the booting and/or impound fees and any damages or replacement cost of the boot, if any, shall be paid before the vehicle is released to the owner.

(8) The booting fee shall be in the amount of seventy-five dollars ($75.00) and the impound fee shall be in the amount of the towing or removal costs plus storage fees. These fees are hereby declared to be cost recovery measures, administrative in nature, separate from and in addition to any civil penalty imposed.

(9) Any person who damages a boot on a vehicle either by attempting to remove the boot or by trying to drive off with the boot or by taking the boot is responsible for the repair or replacement cost of the boot. The limited special magistrate shall order the repair or replacement cost of the boot be paid before the release of any vehicle.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 11324, § 1, 12-8-15; Ord. No. 11400, § 3, 9-20-16)

Sec. 20-204. Booting or impounding list.

(a) When a vehicle has three (3) or more unpaid civil parking infractions or the vehicle owner has failed to respond to the civil parking infractions as set forth in section 20-203(b) or (c), the city court shall place that vehicle on the booting/impound list.

(b) After a vehicle has been placed on the booting/impound list, any other vehicle owned by the owner of that vehicle is also subject to booting and/or

impoundment. Prior to the booting or impoundment of any vehicle registered in a state or jurisdiction other than the State of Arizona, where such booting or impoundment is based solely on section 20-204(b) or (c), a boot/impound notice shall be affixed to the vehicle at least twenty-four (24) hours in advance of any booting or impoundment advising the owner and/or operator of the vehicle that the vehicle has been placed on the booting/impound list and is now subject to booting or impoundment without further notice.

(c) Twenty-four (24) hours after a boot/impound notice has been affixed to a vehicle pursuant to section 20-203(d), that vehicle, as well as any other vehicle owned by the same owner, shall be subject to booting or impoundment without further notice.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07)

Secs. 20-205 – 20-209. Reserved.

DIVISION 2. ADMINISTRATION

Sec. 20-210. Director of transportation; duties; Park Tucson Administrator duties; authorization to issue citations and collect violation fines.

(a) The director of transportation, or the director's designee, shall establish, change, remove, or prohibit, as conditions may require, boulevard stops, pedestrian lanes, parking spaces, parking time limits, safety and loading zones, public carrier stands and other necessities of facilitating parking.

(b) The Administrator of Park Tucson shall:

(1) regulate parking and may issue citations and collect violation fines for any regulation relating to stopping, standing, or parking motor vehicles contained in any chapter of this Code; and

(2) Establish and maintain a schedule of fees, approved by the Mayor and Council, related to on-street and off-street parking permits and the fines for violations thereof.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 10918, § 2, 8-9-11; Ord. No. 11324, § 2, 12-8-15; Ord. No. 11513, § 1, 12-19-17)

Sec. 20-211. Administrative guidelines.

The director of transportation has authority to prepare such administrative guidelines as may be deemed necessary and desirable to implement the provisions of this article. Three (3) copies of these guidelines will be kept on file by the city clerk.
(Ord. No. 9196, § 1, 1-25-99)

Sec. 20-212. Civilian volunteer police assist specialists authorized to issue citations.

Civilian volunteer police assist specialists appointed at the discretion and under the direction of the chief of police are hereby authorized to issue citations enforcing any regulation relating to the stopping, standing or parking of motor vehicles contained in any chapter of this Code.
(Ord. No. 9196, § 1, 1-25-99)

Sec. 20-213. Parking enforcement agents exempt.

Any stopping, standing or parking restrictions provided in this article shall not apply to any police officer, peace officer, or parking enforcement agent when such stopping, standing or parking is for the purpose of actual performance of law enforcement duty.
(Ord. No. 9196, § 1, 1-25-99)

Secs. 20-214 – 20-219. Reserved.

DIVISION 3. PARKING FOR INDIVIDUALS WITH PHYSICAL DISABILITIES

Sec. 20-220. Parking for individuals with physical disabilities; designation; enforcement.

Parking spaces subject to these provisions shall be clearly and conspicuously designated as being reserved for individuals with physical disabilities. Such designation shall include a standard symbolic disabled parking sign bearing the number of this section of this Code and conforming to specifications for design and placement as approved by the director of transportation, or the director’s designee. The posting of such sign or signs shall authorize enforcement of the provisions of this division and shall thereby constitute consent by the owner of the property to enforcement of this division.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 11400, § 3, 9-20-16)

owned by the resident of the lot or area on which the motor vehicle is parked, and the sale of such motor vehicle would come within the meaning of a casual activity or sale as described in section 19-100.
(Ord. No. 9196, § 1, 1-25-99)

Sec. 20-254. Parking prohibited during certain hours on certain streets.

When signs are erected in each block giving notice thereof, it is unlawful to park a vehicle between the hours as specified by the signs.
(Ord. No. 9196, § 1, 1-25-99)

Sec. 20-255. Neighborhood parking program.

(a) The Park Tucson division administrator may designate a residential area or areas consisting of streets or portions of streets in high demand areas on which the parking of motor vehicles may be restricted in whole or in part to motor vehicles bearing a valid parking permit issued pursuant to these provisions by the administrator and approved by mayor and council to residents of the area so designated. The administrator shall provide for the issuance of permits and cause parking signs to be erected in the area indicating the times and conditions under which parking shall be by permit only. A permit shall be issued upon application and payment of the applicable fee, to the owner or operator of a motor vehicle who resides on property immediately adjacent to a street within the residential permit parking areas. Permits may be manifested either physically or electronically.

Pursuant to this section, a "high demand area" is defined as one where more than seventy-five percent (75%) of the legal curb parking spaces are occupied on a recurring basis, and more than twenty-five percent (25%) of the vehicles parked do not belong to residents of the area.

(b) Such designated areas may be initiated by the owners of real residential property in a block-face, the area between cross-streets on one side of the street. A petition bearing the verified signatures of, at minimum, seventy-five percent (75%) of the property owners in the block-face, presented to Park Tucson, is required to establish a designated neighborhood parking program area. Park Tucson will verify that an overflow parking condition exists, such that at least seventy-five percent (75%) of the physical on-street parking spaces in the block-face are routinely occupied during weekday hours, and that at minimum, twenty-five percent (25%) of those vehicles belong to persons not residing in the block-face.

(c) The administrator may designate certain portions of residential areas that are adjacent to nonresidential areas as shared parking areas and may provide for the issuance of permits in these areas. Within shared parking areas, eligible residents will be given priority to purchase permits to park therein. If there is excess capacity within a particular shared parking area, the administrator may issue permits to employees of businesses or organizations located within five hundred (500) feet of such area. The administrator may install meters, designate portions of such areas as being restricted only by time-limit, or a combination of both. The permits shall exempt the permit-holder from the requirement to pay for metered time or for adherence to the posted time limit.

(d) The Park Tucson administrator may revoke restrictions on streets or portions of streets within a residential on the basis of a lack of need, demonstrated by either sufficiency of off-street parking for the adjacent residents or lack of participation in the neighborhood parking program.

(e) It shall be unlawful for any person to:

(1) park a motor vehicle in a neighborhood parking program area during the designated hours unless the vehicle displays a valid permit or valid visitor's pass; or if an electronic record of such permit exists, and Park Tucson has the means to validate such record for enforcement purposes.

(2) falsify information to obtain a neighborhood parking permit or visitor's pass;

(3) fail to surrender a neighborhood parking permit or visitor's pass to the Park Tucson administrator on demand if such permits or passes are used in violation of these provisions or if the holder of the permit or pass is no longer entitled to the pass or permit;

(4) knowingly park a motor vehicle displaying a neighborhood parking permit or visitor's pass in a permit parking area during the designated hours when the holder of the permit or pass is not entitled to possess the permit or pass;

(5) use a neighborhood permit or visitor's pass outside of the designated neighborhood permit parking area for which the neighborhood parking permit is issued or outside of the five hundred (500) foot distance from the qualified residence for which the visitor's pass is issued; or

(6) otherwise violate these regulations, including, but not limited to, the issuance or use of neighborhood parking permits or visitor's passes.

(f) The owner of a vehicle may contest the revocation of a permit by filing a written application for a hearing with the civil infractions division of city court requesting that the court determine whether justification existed for the revocation of the permit under the provisions of this article. The application shall be filed within ten (10) days after the revocation of the permit and not thereafter. The court shall set a time and date for a hearing to be held no later than fifteen (15) days after receipt of the written application for a hearing and shall notify both the applicant and the director of transportation of the hearing date. At the hearing, the city shall prove by a preponderance of evidence that the revocation of the permit was justified pursuant to the provisions of this article.

(g) If the owner or operator of the vehicle cited for a violation of (e)(1) of this section provides a valid neighborhood parking permit to the Park Tucson administrator within thirty (30) calendar days of the violation, the fine shall be waived for the first offense and reduced to twenty dollars ($20.00) for the second offense within a three hundred sixty-five (365) day period of the first offense, no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(h) Notwithstanding the requirements of Section 20-263 as it pertains to commercial vehicles, residents within neighborhood parking program areas who use commercial vehicles as personal vehicles may park on the same block within such areas for periods of two (2) or more consecutive calendar days, regardless of the type of restriction that applies to such area.

(i) The Park Tucson administrator may establish a neighborhood reinvestment program for the purpose of expending funds generated through the neighborhood parking program to participating neighborhoods to support transportation and streetscape infrastructure improvements, promoting pedestrian and/or bicycle access, traffic mitigation, and beautification.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10918, § 4, 8-9-11; Ord. No. 11498, § 1, 10-24-17)

Sec. 20-257. Special events permit parking.

The director of transportation may designate special events parking permit areas consisting of streets or portions of streets on which the parking of motor vehicles may be restricted during posted specified hours to motor vehicles bearing valid special events parking permits or visitor’s passes issued pursuant to these provisions. The director of transportation shall provide for issuance of permits and shall place signs (which may be temporary) which indicate the hours and conditions under which parking shall be by permit or visitor’s pass only.

It is unlawful for any person to:

(a) Park a motor vehicle in a special events parking permit area during the designated hours unless the vehicle is equipped with a valid special event permit or valid special event visitor’s pass.

(b) Violate any regulations pursuant to section 20-255 relating to the issuance and use of parking permits.
(Ord. No. 9196, § 1, 1-25-99)

Sec. 20-258. Additional permit parking programs; fees; city manager may establish additional permit parking programs and an annual parking permit fee.

(a) In addition to other permit parking programs authorized in this article, the city manager may establish, subject to the advisory recommendation of the Park Tucson Commission and the Park Tucson administrator, additional Non-resident Permit Parking

Programs as may be necessary and desirable to control traffic in high demand areas within the city. Pursuant to this section a "high demand area" is defined as one where more than seventy-five (75) percent of the legal curb parking spaces are occupied on a recurring basis, and more than twenty-five (25) percent of the vehicles parked do not belong to residents of the area.

(b) Subject to the advisory recommendation of the Park Tucson commission and Park Tucson administrator and the approval of Mayor and Council, the city manager may establish an annual fee for such additional permit parking programs to reduce parking in high demand areas and to promote alternate modes of transportation.

(c) Two (2) copies of the designations of programs and fees established under this section shall be listed within the administrative guidelines on file with the city clerk.

(d) Mayor and council may, at their discretion, change, modify or eliminate fees and/or permit parking programs established by the city manager.

(e) Vehicles parked within a designated parking permit area are subject to all provisions of section 20-255 except that applicants are not required to reside on a property immediately adjacent to the designated permit parking area in order to obtain a valid parking permit.

(f) Notwithstanding the requirements of section 20-263 as it pertains to commercial vehicles, permit-holders within Non-Resident Permit Parking Program areas who use commercial vehicles as personal vehicles may park on the same block within Non-Resident Permit Parking Program areas for periods of two (2) or more consecutive calendar days, regardless of the type of restriction that applies to such area.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 10918, § 4, 8-9-11; Ord. No. 11400, § 3, 9-20-16)

Sec. 20-259. Expired registration.

It shall be unlawful to park a vehicle on any city street that does not conspicuously bear proof of a current registration. A citation charging violation of this section may be dismissed if proof of current registration is submitted to Park Tucson administrator or Tucson City Court.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 4, 8-7-00; Ord. No. 11400, § 3, 9-20-16)

Sec. 20-260. Stopping, standing, parking prohibited between the curb and sidewalk or in an unimproved pedestrian area impeding continuous pedestrian use.

It shall be unlawful to stop, stand or park a vehicle, whether posted or not, in that area between the curb and a sidewalk or in an unimproved pedestrian area such that it impedes continuous pedestrian use. Impeding continuous pedestrian use is determined when the stopping, standing, or parking of a vehicle leaves less than a four (4) foot wide unimproved pedestrian area. Provided, unless the area is posted with “no-parking” signs, it shall not be unlawful to stop, stand, or park a vehicle in an unimproved pedestrian area adjacent to roadways less than or equal to twenty-six (26) feet wide.
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 5, 8-7-00; Ord. No. 11063, § 2, 3-27-13)

Sec. 20-261. Unattended and inoperable vehicles prohibited.

(a) It shall be unlawful to park, or leave unattended, on any street or roadway or right-of-way thereof, any vehicle for a period in excess of twenty four (24) hours.

ARTICLE III. RESERVED*

Secs. 21-38 – 21-50. Reserved.

ARTICLE IV. GENE REID PARK ZOO ADMITTANCE FEES**

Sec. 21-51. Schedule.

(a) The following schedule of fees is hereby established for admittance to Gene Reid Park Zoo:

Adults (ages 15 through 61)	
June - Nov..	$9.50
Dec. - May..	$10.50
Senior citizens (ages 62 and over)	
June - Nov..	$7.50
Dec. - May..	$8.50
Children (ages 2 through 14)	
June - Nov..	$5.50
Dec. - May..	$6.50
Reserved school groups (per person).	Free
Children (under age 2) when accompanied by an adult.	Free

(b) Passes for free admission to the zoo may be issued by the director of the department of parks and recreation to such persons or members of such organizations that make substantial contributions to the zoo in money, property, or services.

(Ord. No. 3812, § 1, 3-27-72; Ord. No. 4149, § 1, 3-11-74; Ord. No. 4164, § 1, 4-8-74; Ord. No. 4401, § 1, 10-13-75; Ord. No. 5172, § 3, 6-23-80; Ord. No. 7054, § 1, 10-3-88; Ord. No. 7859, § 6, 7-6-92; Ord. No. 8319, § 1, 7-5-94; Ord. No. 9261, § 11, 8-2-99; Ord. No. 9757, § 20, 8-5-02; Ord. No. 10304, § 1, 7-6-06; Ord. No. 10748, § 1, 1-5-10; Ord. No. 11000, § 7, 6-26-12, eff. 7-1-12; Ord. No. 11367, § 1, 6-7-16, eff. 7-1-16; Ord. No. 11485, eff. 8-8-17)

Sec. 21-52. Reserved.

Editor's note – Ord. No. 9757, § 21, adopted Aug. 5, 2002, repealed § 21-52, which pertained to disposition. See the Code Comparative Table.

Secs. 21-53, 21-54. Reserved.

ARTICLE V. RESERVED***

*__Editor's note –__ Section 1 of Ord. No. 7114, adopted Dec. 19, 1988, repealed art. III, §§ 21-38 – 21-49, entitled "Baseball Commission." The article was derived from 1953 Code, ch. 2, §§ 30-39; and Ord. No. 3074, 3076, 3393, 5172, 5982, 6382.

**__Editor's note –__ Ord. No. 3579, § 12, enacted Jan. 4, 1971, repealed former art. IV, "Zoological Commission," §§ 21-51 – 21-56, derived from Ord. No. 3361, § 1, enacted Nov. 17, 1969. Ord. No. 3812, §§ 1 – 3, adopted Mar. 27, 1972, amended this Code by adding a new art. IV, § 21-51(1) – (4). At the discretion of the editor, art. IV was entitled "Gene Reid Park Zoo Admittance Fees"; catchlines were added for purposes of indexing and reference; and §§ 21-51(1) – (3) and 21-54(4) were codified as §§ 21-51, 21-52. Ord. No. 3812, §§ 2, 3, directory and effective date provisions, were omitted.

***__Editor's note –__ Ordinance No. 9000, § 1, adopted December 15, 1997, repealed §§ 21-55, 21-56. Formerly, such sections pertained to community center recreation: public ice skating permitted; fees for public ice skating; penalty and derived from Ord. No. 4390, §§ 1, 2, 9-8-75.

member's payment method and notwithstanding the special rules set forth in Code Section 415(n) regarding direct rollovers and transfers from Code Section 403(b) and 457 plans. For purposes of the foregoing five (5) year limitation on permissive service purchases, additional service purchased by a member prior to January 1, 2011, shall be taken into account.

Sec. 22-36(g). Purchase terms for additional service. The cost and method of purchasing any additional service in accordance with section 22-36(e) or section 22-36(f) above shall be determined pursuant to this section.

(1) *Cost to purchase.* Purchases of additional service are designed and administered in a manner intended to prevent the system from incurring any unfunded accrued liability as a result of the purchase. The cost for each year of additional service purchased shall equal a percentage of the member's highest annual salary, as determined in accordance with a purchase of service credit table designed by the system's actuary and approved by the board. An administrative fee as determined by the board shall be imposed for the processing of purchase of service requests. The date of purchase shall be the day the member delivers to the system administrator an executed irrevocable purchase of service agreement.

(2) *Payment for time purchased.* A member may fund the purchase of additional service with one or a combination of the following payment methods: (A) payment of after-tax cash lump sum; (B) tax-deferred rollover contribution from a tax-qualified retirement plan or individual retirement account(s) as authorized by the Code; (C) after-tax payroll deduction agreement; or (D) irrevocable pre-tax payroll deduction agreement designed to comply with the employer pick-up arrangement requirements of Code Section 414(h)

Sec. 22-36(h). Reentry into service. A former member who reenters service shall become a member of the system in accordance with section 22-33(e). If the member's accumulated contributions account has not been refunded and his accrued benefit has not been transferred in accordance with section 22-41, credited service shall be given for all prior accrued and additional service. A former member who reenters service within twenty-four (24) months and who received a refund of his accumulated contributions account pursuant to section 22-41 shall, upon redeposit of the amount withdrawn plus applicable interest, as determined by the system administrator, be credited with all prior credited service. Any redeposit made in accordance with this provision must be completed within six (6) months of the former member's reentry into service.

(Ord. No. 10657, § 2, 4-28-09, eff. 7-1-09; Ord. No. 10696, § 2, 8-5-09, eff. 7-1-09; Ord. No. 10775, § 1, 4-6-10; Ord. No. 10915, § 4, 6-21-11, eff. 7-1-11; Ord. No. 11327, §§ 6, 7, 12-8-15, eff. 1-1-16)

Editor's note – Section 8 of Ord. No. 10915, adopted June 21, 2011, provides that the amendments made to Sec. 22-36(f) are effective retroactively to July 1, 2009.

Sec. 22-37. Retirements.

Sec. 22-37(a). Retirements generally.

(1) *Types of service retirements.* Subject to the minimum requirements set forth in paragraph (a)(2) below, there are three (3) types of service retirements available under the system:

(A) Normal retirement. Members are eligible to receive a normal retirement benefit upon attainment of the applicable (A) retirement points rule or (B) normal retirement age.

(B) *Early retirement.* Tier I members are eligible to receive an early retirement benefit after completing twenty (20) years of credited service and attaining age fifty-five (55). Tier II members are eligible to receive an early retirement benefit after completing twenty (20) years of credited service and attaining age sixty (60).

(C) *Deferred retirement.* Vested members who experience a termination date before reaching normal or early retirement eligibility are eligible for deferred retirement and the member's accrued benefit is paid when the member later becomes eligible for normal or early retirement.

(D) *Contracted retirement.* A tier I member employed as a city manager appointee pursuant to sections 2 and 2.1 of chapter V of the Charter shall be eligible to retire and receive a normal retirement benefit if the member's age and years of credited service equal at least seventy-five (75) and the member enters into a legally binding separation agreement with the city. Eligibility for and payment of a normal retirement benefit under this paragraph (D) shall be calculated based on the member's accrued benefit as of the date of retirement, and shall not be subject to any contractual modification of the member's average final monthly compensation or credited service not otherwise contemplated by this chapter 22. For all purposes under chapter 22 of the code, the separation agreement entered into by the city manager on behalf of the city and by the member shall constitute ratification of the member's retirement application, as of the effective date of the separation agreement; provided, however that the separation agreement is approved as to form by the city attorney and the system administrator determines that the member has submitted all information necessary to complete the retirement application.

(2) *Minimum requirements.* In addition to the standard eligibility conditions set forth above, all members hired on or after July 1, 2009, must complete at least five (5) years of accrued service before reaching normal or early retirement eligibility under section 22-37(a)(1)(A) or (1)(B) above.

Sec. 22-37(b). Early retirement. The early retirement pension shall be calculated in the same manner as the normal retirement benefit and shall be reduced in accordance with this paragraph to reflect the earlier and longer benefit payment period. The early retirement reduction shall equal one-half of one (0.5) percent for each month prior to the date the member would have attained the applicable retirement points rule (rule of 80 or rule of 85).

Sec. 22-37(c). Deferred retirement. As of a termination date, a vested member shall be deemed to have elected a deferred retirement calculated in the same manner as the normal retirement benefit or the early retirement benefit and payable upon the member's satisfaction of the conditions for normal or early retirement, as set forth in paragraph (a) above. A member who is in deferred retirement status and who has not reentered city service may request a refund of his accumulated contributions account any time before the payment of retirement benefits commence.

Sec. 22-37(d). Payment of benefits; deferred commencement. Retirement benefits are paid monthly in arrears. Generally, a member may delay the date payments begin as permitted by law provided; however, that no actuarial adjustment or retroactive adjustment shall be made to the retirement benefit as a result of the delayed commencement. Notwithstanding the foregoing, if a member delays commencement of retirement benefits beyond normal retirement age, by affirmative election or failure to file a retirement application, an actuarial adjustment to the retirement benefit shall be made to reflect only the delayed commencement after the normal retirement age.

Sec. 22-37(e). Retirement application; withdrawal of retirement application. A member may submit an application for retirement benefits within ninety (90) days of the member's proposed termination date or, if applicable, the member's proposed end of service participation date, subject to the system administrator's discretion to make nondiscriminatory timing exceptions as necessary. Except as required by law, no retirement benefits shall commence under the system until a member files a retirement application with the system administrator and the retirement application is ratified by the board. The board's ratification of any retirement benefit application may be based on a reasonable estimate of the member's retirement benefit, as prepared by the system administrator. In the event that a member's actual retirement benefit varies significantly from an estimate presented to the board for ratification, the system administrator shall present the actual retirement benefit calculation to the board for its reconsideration as soon as administratively feasible. Any application for an early, normal, deferred or disability retirement may be withdrawn at any time prior to ratification by the board.

Sec. 22-37(f). Post retirement benefit payments. The board shall determine, pursuant to its formal policy and in its discretion, whether the system shall fund an annual supplemental post retirement benefit payment to retired members and beneficiaries. The board's formal policy shall include the methods and procedures to be followed by the board in making its annual determination. The policy shall include the requirements that allocations to a post retirement benefits reserve shall not occur in years where any of the following conditions occur: the actuarial target funded ratio for that year is not achieved, there are no excess returns (based on the rolling average), or the allocation to a post retirement benefits reserve would directly cause an increase in the annual required contribution for that year.

Sec. 22-37(g) Suspension of pension benefits upon reemployment. Retirement benefits payable to a retired member shall be suspended during the retired member's period of reemployment with the city unless (1) at least twelve (12) months have elapsed between the member's retirement from the city and the retired member's reemployment date; and (2) the retired member is engaged to work in a non-permanent employment classification. The retired member shall be permitted to work in consecutive or successive non-permanent employment classifications without triggering a suspension of retirement benefits provided that (A) the member satisfied the twelve (12) month break rule set forth above; (B) the non-permanent employment classifications are separate and distinct employment positions; and (C) the retired member's period of continuous reemployment does not exceed eighteen (18) months. In no event shall any re-employed retired

member acquire credited service or credited compensation or contribute to the system.
(Ord. No. 10657, § 2, 4-28-09, eff. 7-1-09; Ord. No. 10915, § 5, 6-21-11, eff. 7-1-11; Ord. No. 11327, §§ 8, 9, 12-8-15, eff. 1-1-16; Ord. No. 11515, § 1, 12-19-17)

Sec. 22-38. End of service program.

Sec. 22-38(a). Purpose. The end of service program allows retirement eligible members to earn lump sum benefits in addition to the members' retirement benefit, in exchange for a waiver of up to twelve (12) months of additional benefit accruals under the system. The end of service program is entirely voluntary.

Sec. 22-38(b). Eligibility for end of service program. Any member eligible for normal retirement may elect to participate in the end of service program by entering into a participation agreement in accordance with section 22-38(c) and accepting the terms and conditions of the end of service program. Participation in the end of service program shall remain open only until December 31, 2010, and no members shall be permitted to enroll in the end of service program after that date.

Sec. 22-38(c). Irrevocable agreement to participate. A member's agreement to participate in the end of service program is (1) a voluntary agreement to forego benefit accruals under the retirement provisions of the system, (2) a voluntary election to terminate from employment with the city before or upon completion of the end of service program participation period and (3) a retirement application for purposes of section 22-37(e). The member's participation election shall be evidenced by the member's execution of the board's end of service program agreement and shall include the member's proposed effective date of participation. The member's effective date of participation in the end of service program shall be the later of the first day of the month following the board's ratification of the member's end of service participation agreement or the participation date selected by the member and approved by the system administrator. The system administrator may, in its discretion, adopt reasonable and uniform procedures governing the deadlines for submission of end of service participation agreements and the acceleration of end of service participation dates. A member's agreement to participate in the end of service program shall be irrevocable upon ratification by the board.

Sec. 22-38(d). Cessation of benefit accrual. On the date the member begins to participate in the end of service program, mandatory member contributions to the system cease and all benefit accruals under the system terminate. A member's final average monthly compensation and credited service are determined as of the member's end of service participation date and shall not increase or decrease thereafter. The member also is not entitled to receive any retirement benefit increases implemented during the end of service participation period.

Sec. 22-38(e). Accumulation of end of service benefits. End of service program benefits will be credited to an end of service program account established under the system and shall be paid to the member following the member's termination date at the same time and in the same manner as otherwise prescribed in this article. A member's end of service program participation account shall be credited with the following:

(1) An amount, credited monthly, that is computed in the same manner as a normal retirement benefit using the member's credited service, average final monthly compensation and retirement benefit payment elections as of the member's effective date of end of service program participation.

(2) An amount, credited monthly, that represents assumed earnings at a rate determined by the board, annually at the beginning of the plan year. As of the effective date of the end of service program, the earnings rate credited pursuant to this section is the ninety-day treasury bill rate.

Sec. 22-38(f). Termination of end of service program participation. Participation in the end of service program terminates on the first occurrence of either of the following: (1) twelve (12) months from the date of entry; or (2) the member's termination date. If a member's participation in the end of service program is terminated as a result of the city's just cause termination of the member's employment and such just cause is later reversed, a member's participation in the end of service program, minus any benefits previously distributed pursuant to this article, shall be reinstated for the duration of the original end of service program participation period designated by the member on the appropriate end of service program participation form.

Upon termination of the member's end of service program participation, the retirement benefit payable to any member who fails to terminate in connection with the end of service program shall commence in accordance with the retirement provisions of this article. Notwithstanding the foregoing, if a member fails to terminate from employment with the city at the end of the member's end of service program participation period, the member shall forfeit all rights to any end of service benefits and assumed earnings and shall not accrue any additional credited service during the end of service participation period.

Sec. 22-38(g) Payment of end of service program benefits. Following termination of the member's participation, a member is entitled to receive a lump sum distribution of all amounts credited to the member's end of service program participation account. The end of service program distribution shall be processed in accordance with section 22-43(g). The member also shall commence receipt of retirement benefits, calculated and paid in accordance with the retirement provisions of the system. If a member dies during the end of service program participation period, all amounts in the member's end of service program participation account shall be paid to the member's beneficiary. If the beneficiary(ies) predecease the member, all distributions pursuant to the end of service program shall be paid to the member's spouse, if the member was married at death, or to the legal representative of the member's estate, if the member is not married at death.
(Ord. No. 10657, § 2, 4-28-09, eff. 7-1-09)

Sec. 22-39. Disability retirement.

Sec. 22-39(a). Qualification. If a member is not yet eligible for normal retirement, the member may apply for disability retirement benefits. To be eligible to receive disability retirement benefits, the member must (1) apply for disability retirement benefits within twelve (12) months of the date of termination from employment; (2) be credited with ten (10) or more years of accrued service, inclusive of accrued vacation and sick leave; (3) establish that he or she terminated from employment with the city as a result of disabling mental or physical impairment; and (4) be determined, in accordance with applicable rules, to have a total and permanent disability.

Sec. 22-39(b). Application process. An application for disability retirement benefits may be filed by the member in accordance with the policies and procedures of the system administrator. Unless waived by the board in light of a Social Security Administration determination of total and permanent disability, the board's physician shall examine the member and certify in a written report to the board whether the member suffers from a total and permanent disability. The report shall also state when the member should be reexamined. If the board determines that the member should receive disability retirement benefits, the disability retirement benefits shall commence as of the date determined by the board in its discretion. Disability retirement benefits shall not be paid for periods the member elects to receive sick and vacation leave pay.

Sec. 22-39(c). Disability benefit. Disability retirement benefits are calculated in the same manner as normal retirement benefits, with no reduction for early commencement.

Sec. 22-39(d). Termination of disability benefit. A disability retirement benefit shall be terminated by the board upon a determination that the member no longer suffers from a total and permanent disability or upon the member's reemployment with the city. If the member reenters city service, any credited service included in the calculation of the disability retirement benefit shall be restored to the member's credit; but the member's accrued benefit shall be subject to an actuarial reduction at the time of retirement based on the number of months that the member received disability retirement benefits. The excess, if any, of the member's accumulated contributions as of the date of total and permanent disability over the aggregate of the disability retirement benefits received by the member shall be credited to the member's accumulated contributions account.

Sec. 22-39(e). Requirements to maintain disability benefit. The member shall provide to the system administrator no later than May 31 of each calendar year all information requested by the system administrator regarding the member's total and permanent disability. The board may suspend disability retirement benefits if the member fails to provide any of the required information. Following the retirement of a member as the result of a total and permanent disability, the board may require the member, prior to the member's eligibility for normal retirement and no more frequently than annually, to undergo a medical examination by a licensed physician, as directed by the

Ordinance Number	Date	Section		Disposition
11464 (Contd.)				10-53.3
				10-53.4
				10-53.5
				10-53.7
11469	6-20-17 (eff. 7-1-17)	1		22-90
11471	6-20-17	1		23A-96, 23A-97
11472	6-20-17 (eff. 9-1-17)	1		19-1, 19-66
11478	8-8-17 (eff. 9-7-17)	1		6-34
11479	8-8-17	1		19-410, 19-415–19-417, 19-425, 19-427, 19-430, 19-435, 19-445, 19-450, 19-455, 19-460, 19-470, 19-475, 19-480, 19-610
11483	8-8-17 (eff. 9-1-17)	1		22-90
11485	8-8-17	1		Ch. 19, Art. II
				21-51
11488	9-6-17	1	Rpld	2-142
		2		Ch. 2, Art. IX, title
11492	9-19-17 (eff. 10-1-17)	1		19-53
11496	10-24-17	3	Rpld	Ch. 10A, Art. X, XX
		4	Added	Ch. 10A, Art. XX
11498	10-24-17	1		20-255
11508	12-5-17	2 (eff. 2-1-18)	Rpld	Ch. 3
		9 (eff. 2-1-18)		Ch. 2
		10 (eff. 1-4-18)		10A-134
		11 (eff. 1-4-18)		11B-3
11509	12-19-17	2	Rpld	10A-200–10A-204
11511	12-19-17	1		10-31
11512	12-19-17	1	Rpld	9-1–9-3
		2	Added	9-1–9-3
11513	12-19-17	1		20-210
11515	12-19-17	1		22-37