

**ORDINANCE NO. \_\_\_\_\_**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AUTHORIZING A TRANSACTION PRIVILEGE AND USE TAX AMNESTY PROGRAM.

WHEREAS, the City of Mesa collects Transaction Privilege and Use Taxes ("TPT and Use Tax") in accordance with Title 5, Chapter 10 of the Mesa City Code;

WHEREAS, the Arizona Department of Revenue, as authorized by the Arizona State Legislature, operated a tax recovery (amnesty) program for the purposes of abating and waiving civil penalties and interest for unpaid tax liabilities; and

WHEREAS, the City Council believes that the creation of a tax amnesty program in the City of Mesa will provide revenue to the City of Mesa, resolve aging tax accounts receivable balances, clear delinquent tax returns, and allow for delinquent taxpayers to have certain civil penalties and interest liabilities abated.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:**

**SECTION 1.** Notwithstanding the requirements of Title 5, Chapter 10 of the Mesa City Code, a Tax Amnesty Program is established for the City of Mesa for the period of June 1, 2017 to July 31, 2017.

**SECTION 2.** The Tax Collector is authorized to administer the Tax Amnesty Program and to create requirements and make such decisions as are reasonably needed in the administration of the program so long as, at a minimum, the Tax Amnesty Program meets the following requirements:

- A. The program shall apply to any taxable period prior to January 2017.
- B. To participate in the program, a taxpayer must submit an application to the Tax Collector's Office prior to July 31, 2017.
- C. If a taxpayer complies with the requirements of the program including, but not limited to, the payment of delinquent taxes identified in the application, then the entirety of the civil penalties and 50% of the interest due and owing for the taxable periods and tax liabilities identified in the taxpayer's application will be abated and waived.
- D. A taxpayer cannot qualify for the program if: (i) the taxpayer's tax liability resulted from an audit; (ii) the taxpayer fails to file all delinquent tax returns through December 2016; or (iii) the taxpayer fails to submit to the City payment in full by July 31, 2017, in the form of certified funds, for all tax balances owed.
- E. The term "tax" for the purposes of the program means any tax or surcharge administered or collected by the City of Mesa as provided under Title 5, Chapter 10 of the Mesa City Code.

SECTION 6: RECITALS. The recitals above are fully incorporated in this Ordinance by reference.

SECTION 7: EFFECTIVE DATE. The effective date of this Ordinance shall be thirty (30) days following adoption by the Mesa City Council.

SECTION 8: PRESERVATION OF RIGHTS AND DUTIES. This Ordinance does not affect the rights and duties that matured, penalties that were incurred, or proceedings that were begun before the effective date of this Ordinance.

SECTION 9: SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance or any part of the material adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk