



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: August 9, 2012

TO: DISTRIBUTION LIST

FROM: SUSAN CASTANEDA, TPT CITIES MANAGER

SUBJECT: CHANGE IN CITY TAX CODE

CITY: WILLIAMS

EFFECTIVE: OCTOBER 1, 2012

On July 12, 2012, the City Council of the City of Williams passed Ordinance Number 929. Ordinance 929 relating to the Retail Sales; amended the town tax code by changing Section 4-460 Retail Sales. Providing penalties for the violation thereof; providing for severability, repealing conflicting ordinances, designating an effective date of October 1, 2012 and making a provision for existing contracts.

Ordinance 929 amends Section 4-460 and increases the tax rate for Retail to an amount equal to **three and one-half percent (3.5%)**. The increase creates Business Classification (**WL 004**).

Ordinance 929 also eliminates the tax on Food for Home Consumption.

The increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of October 1, 2012. Pre-existing contracts should be reported under the Retail Contracts (Prior to October 1, 2012) utilizing the newly created Business Classification, (**WL 007**) and is taxed at the rate of **three percent (3.0%)**.

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