

**TUCSON, ARIZONA**  
 Supp. No. 93 – 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 September 30, 2011. 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. 93” If you have any questions, please contact American Legal Publishing at 1-800-445-5588.

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**TUCSON, ARIZONA**  
Supp. No. 93 – Instruction Sheet

# TUCSON CODE

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CONTAINING  
THE CHARTER AND GENERAL ORDINANCES  
CITY OF TUCSON, ARIZONA

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

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Published by Order of the Mayor and Council

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Republished 1987

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Contains Supplement No. 93  
Current through September 30, 2011

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Published by:  
**AMERICAN LEGAL PUBLISHING CORPORATION**  
432 Walnut Street ✧ Suite 1200 ✧ Cincinnati, Ohio 45202  
1-800-445-5588 ✧ [www.amlegal.com](http://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.

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- (5) Written proof that the applicant is at least eighteen (18) years of age;
- (6) The applicant's height, weight and color of hair and eyes;
- (7) Two (2) passport quality color photographs, taken at the time of application by the police department;
- (8) The business, occupation or employment history of the applicant during the previous five (5) years;
- (9) All felony or misdemeanor convictions of the applicant within the past five (5) years involving sexual misconduct, an escort violation, prostitution, or any of the related offenses enumerated in this Code or in A.R.S. Section 13-1401 et. seq.; e.g., rape, indecent exposure, child molesting or lewd and lascivious acts; and any such offense committed outside the State of Arizona that would have been classified as one of the above offenses if committed within the State of Arizona.
- (10) The new applicant's complete fingerprints taken by the Tucson Police Department, along with written verification from the police department of having completed being fingerprinted.
- (11) The name and current residence addresses of each person employed or intended to be employed by the adult entertainment enterprise;
- (12) The full name and current mailing address of each of the entity's partners, members, directors, officers and managers of an application for an adult entertainment enterprise license for other than an individual.
- (13) The names, addresses and dates of birth of all persons with a five (5) percent or greater ownership interest in the adult entertainment enterprise, except for publicly owned corporations listed with the securities exchange commission.
- (14) A sketch or diagram of the applicant's adult entertainment enterprise showing each room and the configuration of the premises, including a statement of the total floor space occupied by the business. The sketch or diagram need not be professionally prepared but shall be drawn with marked dimensions of the interior of the premises. If there are any subsequent changes, a new sketch shall be submitted to the chief of police within ten (10) days after completion of the changes.
  - (b) If an application for an adult entertainment enterprise license is for a firm, partnership, association or corporation, the applicant shall be the individual who is to be in actual management of the enterprise for which a license is requested, and the information and material required about the applicant by subsection (a) of this section shall also be required about the individual in active management of the firm, partnership, association or corporation in whose name the license is to be issued.
  - (c) Each application for an adult entertainment enterprise license shall be accompanied by:
    - (1) The application fee required by section 7-210(b)(1) of this article; and
    - (2) Either a surety bond in the amount of ten thousand dollars (\$10,000.00) or proof of a paid insurance policy covering the enterprise in the amount of at least five hundred thousand dollars (\$500,000.00) for at least one (1) year, which proof shall be renewed annually and the insurance maintained in effect for as long as the adult entertainment enterprise is licensed. The bond shall be executed and acknowledged by the licensee as principal and by a corporation licensed to transact fidelity and surety business in the state as surety. The bond shall be continuous in form and run concurrently with the license period, and shall be in favor of the city for the benefit of any person injured on the premises through any negligence of the principal or the principal's agent or employee and shall be subject to claim by any person injured thereby.

(d) Each application for an adult entertainment employee license shall be accompanied by the application fee required by section 7-210(b)(2) or (3) of this article.

(e) Applicant background check. The chief shall forward the fingerprints obtained pursuant to subsection (a)(10), accompanied by the appropriate fees paid by the applicant, to the appropriate state and federal agencies for the purpose of conducting a state and federal criminal records check in accordance with A.R.S. § 41-1750 and Public Law 92-544. The Director of the Arizona Department of Public Safety may exchange the applicant's fingerprint data with the Federal Bureau of Investigation. If the chief determines, based on such background check, that the applicant has a conviction for any offense described in subsection (a)(9), the chief shall recommend to the director that a license be denied or not renewed. (Ord. No. 4783, § 1, 4-3-78; Ord. No. 7299, § 6, 10-23-89; Ord. No. 7414, § 1, 5-21-90; Ord. No. 8246, § 4, 4-11-94; Ord. No. 10270, § 1, 5-2-06; Ord. No. 10866, § 1, 12-21-10; Ord. No. 10910, § 2, 8-9-11)

**Sec. 7-212. Grounds for denial of license.**

No adult entertainment enterprise license nor adult entertainment employee license shall be issued or renewed if the applicant:

- (1) Is not eighteen (18) years of age or older;
- (2) Made any false statement in the application;
- (3) While licensed under this article, has had such license revoked within the previous two (2) years;
- (4) Has been convicted within the past five (5) years of any felony or misdemeanor offense involving sexual misconduct, prostitution, an escort violation, or any of the related offenses enumerated in this Code or in A.R.S. section 13-1401, et seq.; e.g., rape, indecent exposure, child molesting, or lewd and lascivious acts; or any such offense committed outside the State of Arizona that would have been classified as one of the

above offenses if committed within the State of Arizona.

(Ord. No. 4783, § 1, 4-3-78; Ord. No. 5427, § 2, 9-8-81; Ord. No. 7299, § 7, 10-23-89; Ord. No. 7414, § 1, 5-21-90)

**Sec. 7-213. Place of business, license non-transferable, available for inspection, spacing requirements set, exemption.**

(a) An adult entertainment enterprise licensee shall conduct business only at the address shown on the license. Each additional place of business shall require a separate license.

(b) An adult entertainment enterprise license issued under this article shall be nontransferable as to the licensee; however, the director of finance, upon receipt of a transfer fee of ten dollars (\$10.00), shall authorize the transfer of a license from one location to another, provided the licensee remains the same and the new location meets the requirements of this article.

(c) An adult entertainment employee may work at any properly licensed adult entertainment enterprise establishment.

(d) The licensed premises shall be available for inspection by the police department, fire department, building safety division, zoning department, state or county health departments or by the director of finance or authorized representative at any time the premises are occupied or open for business.

(e) The licensed premises and its associated parking area shall not be located within five hundred (500) feet of a residentially zoned property, school, church, public park or playground or within one thousand (1,000) feet of another adult entertainment establishment, to be measured property line to property line or zone boundary line; except as provided by Chapter 23 of the Tucson Code. Those adult entertainment establishments that are in existence as of the date this ordinance is adopted and those whose ownership is subsequently transferred are exempt from this restriction. This exemption does not apply when a non-conforming use has been discontinued or abandoned

**Secs. 10A-140 – 10A-144. Reserved.****ARTICLE XIV. PARKWISE COMMISSION\*****Sec. 10A-145. Declaration of policy.**

(a) It is the policy of the city to enhance the quality of life and stimulate economic development within the area defined by the City Center Strategic Vision Plan by creating a partnership between the city and the community that efficiently and creatively utilizes parking resources to improve the overall accessibility and environment of the region. ParkWise will be responsible for focusing, coordinating, and supporting the city's role in parking issues.

(b) The primary funding source for this program is parking revenues. Therefore, the city will establish, upon adoption of this article, a "ParkWise reserve of fund" account within the general fund to enable monies generated by ParkWise to be carried forward from year to year to be reinvested into parking and other related public improvement projects within the city center as approved by the mayor and council.

(c) Although the primary focus of ParkWise will be within the city center, mayor and council may direct ParkWise to implement and manage self-supporting parking programs in other areas of the city should the need arise. The city manager or the manager's designee may enter into agreements with private property owners to operate and manage parking lots and parking structures, so long as ParkWise covers its anticipated costs out of anticipated revenues from the agreements. (Ord. No. 10418, § 1, 6-12-07; Ord. No. 10918, § 1, 8-9-11)

**Sec. 10A-146. ParkWise commission created.**

There is hereby created an entity to be called the ParkWise commission for the city center, and beyond if authorized by the mayor and council. The city center is described as the area bounded by the following streets: On the north by the intersection of Grande

Avenue and Grant Road, east along Grant Road, south along Country Club Road, west along 22nd Street, and north along Grande Avenue to Grant Road. (Ord. No. 10418, § 1, 6-12-07)

**Sec. 10A-147. Membership composition; appointment; terms.**

(a) *Appointment.* The ParkWise commission shall be composed of fifteen (15) members who shall serve without compensation as follows:

- (1) The city manager will make two (2) appointments.
- (2) Councilmembers from Wards I, III, V, and VI will each appoint one (1) neighborhood representative.
- (3) The following organizations will each make one (1) appointment:
  - a. Fourth Avenue Merchants Association (FAMA).
  - b. University of Arizona.
  - c. Downtown Tucson Partnership.
  - d. Campus Community Relations Commission (CCRC).
  - e. Citizens Transportation Advisory Committee (CTAC).
  - f. Marshall Foundation Main Gate.
  - g. Metropolitan Tucson Convention and Visitor's Bureau.
  - h. Chamber of Commerce.
  - i. Tucson Downtown Alliance (TDA).

- (4) Notwithstanding section 10A-134 of this Code, individuals appointed to the ParkWise commission may simultaneously serve on more than one (1) city body.

(b) *Terms.* The commissioners who are first appointed shall be designated to serve for staggered terms, so that the terms of three (3) commissioners shall expire after one (1) year; the terms of three (3)

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\***Editor's note** – Ord. No. 10418, § 1, adopted June 12, 2007, amended Art. XIV in its entirety to read as herein set out. Former Art. XIV, §§ 10A-145 – 10A-151, pertained to Transportation Enterprise Area Management (TEAM) Oversight Commission, and derived from Ord. No. 8904, § 1, adopted August 4, 1997; Ord. No. 9053, §§ 1, 2, adopted May 4, 1998; Ord. No. 9190, § 1, adopted Jan. 11, 1999.

commissioners shall expire after two (2) years; the terms of four (4) commissioners shall expire after three (3) years; and the terms of five (5) commissioners shall expire after four (4) years. Each commissioner’s initial term will be determined by drawing lots at the commission’s first meeting. All appointments thereafter shall be for four-year terms, except that councilmembers’ neighborhood representative appointments shall not serve beyond the term of the councilmember making such appointment.  
(Ord. No. 10418, § 1, 6-12-07; Ord. No. 10918, § 1, 8-9-11)

**Sec. 10A-148. Functions and purposes.**

The functions, purposes, powers, and duties of the ParkWise commission are to:

(a) Advise the ParkWise program manager on matters related to on-street and off-street parking, enhanced pedestrian, bicycle, and transit programs, special events, and capital improvement district projects within the city;

(b) Assist the ParkWise program manager in developing parking enhancement projects for the city;

(c) Review on an ongoing basis existing city and neighborhood parking programs, signage programs, pedestrian, bicycle, and transit programs and make recommendations to the director of transportation for future programs and/or revisions to existing programs;

(d) Monitor the progress of installation, construction, operation, replacement, maintenance, repair, and improvement of the property and improvements used for parking in the city;

(e) Annually review and recommend the proposed annual budget for the ParkWise program;

(f) Recommend revisions to the schedule of user charges for the use of parking facilities provided or furnished by the city, including the placement, times, and rates for on-street, metered parking as well as recommending changes in penalties, interest, collection costs, and other charges for delinquencies in payment of such charges to the ParkWise program manager;

(g) Consult with the mayor and council when requested on specific parking issues which may develop in the future;

(h) Study the city’s specialized parking permit programs and recommend expansion, modification, and/or other changes to the ParkWise program manager;

(i) Assist the city in coordinating the efforts of merchants and property owners in promoting common plans of action and facilitation of parking, urban design, communications and quality of life improvements in downtown Tucson. However, the commission shall not engage in any anti-competitive practice or discourage any person from locating any legal business in any particular place;

(j) Recommend such action as it deems necessary or desirable to accomplish the above functions.

(Ord. No. 10418, § 1, 6-12-07; Ord. No. 10918, § 1, 8-9-11)

**Sec. 10A-149. Commission organization.**

(a) The commission shall select a chair and a vice-chair from among its members, who shall serve for one-year terms. The vice-chair shall act as chair in the absence or disability of the chair, or in the event of a vacancy in that office.

(b) The commission shall adopt rules and bylaws for its operations that are consistent with this chapter and other legal authority, and shall meet at such times and places as determined by the commission.

(c) The bylaws and all minutes of commission meetings shall be filed with the city clerk.

(Ord. No. 10418, § 1, 6-12-07)

**Sec. 10A-150. Commission reports.**

The commission shall submit such reports and recommendations as it deems appropriate or as requested by the ParkWise program manager and/or mayor and council.

(Ord. No. 10418, § 1, 6-12-07; Ord. No. 10918, § 1, 8-9-11)

**Sec. 10A-151. Limitation of powers.**

Neither the commission nor any member thereof may incur city expenses or obligate the city in any way without prior authorization from the mayor and council.

(Ord. No. 10418, § 1, 6-12-07)

**DIVISION 4. LIQUOR AND VENDING MACHINE LICENSE TAX\***

**Sec. 19-51. Imposition – Liquor license tax.**

Businesses in the city, selling alcoholic beverages, shall possess a city liquor license and pay a license tax as set out in section 19-52 of this article. (Ord. No. 7885, § 2, 8-3-92; Ord. No. 8128, § 5, 9-27-93)

**Sec. 19-52. Quarterly – Liquor license fee schedule.**

Series 1.	Distiller’s License	\$225.00
Series 2.	Brewer’s License	2 02.50
Series 3.	Winer’s License	1 03.50
Series 5.	Government License	3 42.00
Series 6.	Bar License – All Spirituous Liquor	274.50
Series 7.	Bar License Beer and Wine	1 17.00
Series 9.	Liquor Store License Packaged Goods	94.50
Series 10.	Beer and Wine Store License – Packaged Beer and Wine	90.00
Series 11.	Hotel/Motel License – All Spirituous Liquor Consumed on Premises	342.00
Series 12.	Restaurant License – All Spirituous Liquor Consumed on Premises	342.00
Series 14.	Club License	61.20
Series 17.	Governmental License to Serve and Sell Spirituous Liquor on Special Premises	405.00
Series 18.	Daily On-Sale Special Event License	None

(Ord. No. 7885, § 2, 8-3-92)

**Sec. 19-53. Applications.**

Application fees are based on full cost recovery. Application processing costs shall be reviewed in conjunction with the city’s biennial budget process to ensure that cost recovery is being achieved. Applications for liquor licenses for establishments located within the city limits, whether original or transfer, shall be made in accordance with the following procedure:

- (1) Application shall first be made with the State of Arizona Department of Liquor Licenses and Control in such form and manner as required by the director.
- (2) A copy of the state application will be sent to the city clerk by the State of Arizona Department of Liquor Licenses and Control.
- (3) An application for a special event license and an extension of premises shall be filed with the city clerk forty-five (45) days before the date of its proposed use.
- (4) Upon receipt of a copy of the state application by the city for a license, the applicant shall pay a nonrefundable application fee to the city conforming to the following schedule:

<i>License Type</i>	<i>Applicable Fee</i>
<i>Regular</i>	
Original License	\$1,636.00
Location Transfer	1,636.00
Person Transfer	1,636.00
Person/Location Transfer	1,636.00
Continuation of Restaurant License	1,636.00
<i>Agent Change – Acquisition of Control – Restructure</i>	463.00

\*Note – Formerly, Art. I, Div. 3. Renumbered Art. I, Div. 4 by § 10 of Ord. No. 10448.

<i>License Type</i>	<i>Applicable Fee</i>
<i>Special Event/Wine Festival/Wine Fair</i>	
0 – 500 Attendees	\$125.00
501 – 2,500 Attendees	240.00
2,501 – 5,000 Attendees	297.00
Over 5,000 Attendees	480.00
<i>Permanent Extension of Premises</i>	
Initial Application	\$60.00 per 100 square feet, up to a maximum of \$1,344.00
Subsequent applications for the same type extension of premises as the initial, made within 12 months of the initial application	\$35.00 per 100 square feet, up to a maximum of \$1,344.00
<i>Temporary Extension of Premises</i>	
Initial Application	\$25.00 per 100 square feet, up to a maximum of \$526.00
Subsequent applications for the same type extension of premises as the initial, made within 12 months of the initial application	\$15.00 per 100 square feet, up to a maximum of \$526.00

(Ord. No. 7885, § 2, 8-3-92; Ord. No. 9839, §§ 1 – 3, 5-5-03; Ord. No. 10402, § 1, 5-15-07; Ord. No. 10554, § 1, 6-25-08, eff. 8-1-08; Ord. No. 10836, § 1, eff. 9-8-10; Ord. No. 10919, § 1, 8-9-11)

**Sec. 19-54. Vending machines license fees.**

(a) Before being granted a distributor’s license, each applicant therefor shall pay an annual license tax which is hereby imposed in the amount of one hundred fifty dollars (\$150.00) for licenses issued prior to April 1; one hundred twelve dollars and fifty cents (\$112.50) for licenses issued after March 31 and prior to July 1; seventy-five dollars (\$75.00) for licenses issued after June 30 and prior to October 1; and thirty-seven dollars and fifty cents (\$37.50) for licenses issued after September 30 of each calendar year. All distributors’ licenses will expire on December 31 of each calendar year. In addition, there shall be paid an annual tax of six dollars (\$6.00) per machine operating or operated in

the city, listed in the application. For each machine placed in operation by a new licensee and for each additional machine placed in operation by existing licensees on and after July 1 of each calendar year, the six dollars (\$6.00) tax shall be reduced to three dollars (\$3.00) for the calendar year remainder.

(b) Each owner-operator shall pay a six dollar (\$6.00) annual registration tax for each machine placed in operation prior to July 1 of each year and a three dollar (\$3.00) proportional registration tax for each machine placed in operation on or after that date. All machine registrations shall expire on December 31 of each year and must be renewed annually. (Ord. No. 7885, § 2, 8-3-92)

**Sec. 19-55. Business privilege license tax.**

No provision of this division shall be construed to avoid payment of the business privilege license taxes in accordance with this chapter.

**Secs. 19-56 – 19-65. Reserved.**

**DIVISION 5. TAX ON HOTELS RENTING TO TRANSIENTS\***

**Sec. 19-66. Tax imposed; nature and source of transient rental occupational license tax.**

(a) *Six (6) percent tax.* Every person who operates or causes to be operated a hotel within the city is subject to and shall pay an occupational license tax in an amount equal to six (6) percent of the rent charged by the operator to a transient. The transient rental occupational license tax imposed on the class of lodging house operators serving transients as defined in section 19-1 is not on the privilege of doing business within the city, but is a license tax on the transient rental occupation. The tax, when due, constitutes a debt owed by the operator to the city which is extinguished only by payment thereof to the city. If the rent is charged by the operator to the transient in installments, the tax thereon shall be due as provided herein for the calendar month in which

\*Note – Formerly, Art. I, Div. 4. Renumbered Art. I, Div. 5 by § 10 of Ord. No. 10448.

**ARTICLE II. PRIVILEGE AND EXCISE TAXES\***

**DIVISION 1. GENERAL CONDITIONS AND DEFINITIONS**

**Sec. 19-99. Words of tense, number and gender; Code references.**

(a) For the purposes of this article, all words of tense, number and gender shall comply with A.R.S. section 1-214 as amended.

(b) For the purposes of this article, all Code references, unless specified otherwise, shall:

- (1) Refer to this City Code;
- (2) Be deemed to include all amendments to such code references.

(Ord. No. 6674, § 3, 3-23-87)

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\***Editor’s note** – Section 1 of Ord. No. 6674, adopted Mar. 23, 1987, repealed former art. II, §§ 19-39 – 19-181; and § 3 added a new art. II, §§ 19-99 – 19-602, and Regs. 19-100.1 – 19-571.1. The article was formerly derived from 1953 Code, ch. 29, §§ 1 – 36, 39, and Ord. Nos. 1850, 1923, 1924, 2318, 2384, 2494, 2586, 2878, 2891, 3098, 3238, 3378, 3854, 3869, 3885, 4332, 4396, 4433, 4636, 4710, 4826, 4899, 4918, 5136, 5147, 5170, 5230, 5300, 5337, 5488, 6021, 6064, 6097, 6483, 6538, 6646. Prior to its amendment by Ord. No. 6674, the article was entitled “Business Privilege Licenses (Sales Tax).” Section 2 of Ord. No. 6674, changed the title to “Privilege and Excise Taxes.”

Ordinance No. 6969, adopted June 6, 1988, is not included herein, but §§ 1 – 3 of such ordinance provide as follows:

*Section 1.* The document entitled “Corrective Amendment to the 1988 Amendments to City Tax Code” (which Amendments were adopted in Ordinance No. 6938) three (3) copies of which are on file in the office of the city clerk, is hereby declared to be a public record and said copies are ordered to remain on file with the city clerk.

*Section 2.* The document made a public record in section 1, a copy of which is attached as Exhibit A to this ordinance, is hereby adopted and made a part hereof as though fully set out herein.

*Section 3.* The provisions of this ordinance are effective retroactively to April 25, 1988.”

**Sec. 19-100. General definitions.**

For the purposes of this article, the following definitions apply:

*Assembler* means a person who unites or combines products, wares or articles of manufacture so as to produce a change in form or substance of such items without changing or altering component parts.

*Broker* means any person engaged or continuing in business who acts for another for a consideration in the conduct of a business activity taxable under this article, and who receives for his principal all or part of the gross income from the taxable activity.

*Business* means all activities or acts, personal or corporate, engaged in and caused to be engaged in with the object of gain, benefit or advantage, either direct or indirect, but not casual activities or sales.

*Business day* means any day of the week when the tax collector’s office is open for the public to conduct the tax collector’s business.

*Casual activity or sale* means a transaction of an isolated nature made by a person who neither represents himself to be nor is engaged in a business subject to a tax imposed by this article. However, no sale, rental, license for use, or lease transaction concerning real property nor any activity entered into by a business taxable by this article shall be treated, or be exempt, as casual. This definition shall include sales of used capital assets, provided that the volume and frequency of such sales do not indicate that the seller regularly engages in selling such property.

*Combined taxes* means the sum of all applicable Arizona Transaction Privilege and Use Taxes; all applicable transportation taxes imposed upon gross income by this county as authorized by A.R.S. chapter 8.3, title 42; all applicable taxes imposed by this chapter; and all other taxes and fees imposed by this city which are measured by gross income.

*Commercial property* is any real property, or portion of such property, used for any purpose other than lodging or lodging space, including structures built for lodging, but used otherwise, such as model homes, apartments used as offices, etc.

*Communications channel* means any line, wire, cable, microwave, radio signal, light beam, telephone, telegraph or any other electromagnetic means of moving a message.

*Construction contracting* refers to the activity of a construction contractor.

*Construction contractor* means a person who undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation, or other structure, project, development, or improvement to real property, or to do any part thereof. "Construction contractor" includes subcontractors, specialty contractors, prime contractors, and any person receiving consideration for the general supervision and/or coordination of such a construction project, except for remediation contracting. This definition shall govern without regard to whether or not the construction contractor is acting in fulfillment of a contract.

*Delivery (of notice) by the tax collector* means "receipt (of notice) by the taxpayer."

*Delivery, installation, or other direct customer services* means services or labor, excluding repair labor, provided by a taxpayer to or for his customer at the time of transfer of tangible personal property, provided further that the charge for such labor or service is separately billed to the customer and maintained separately in the taxpayer's books and records.

*Engaging*, when used with reference to engaging or continuing in business, includes the exercise of corporate or franchise powers.

*Equivalent excise tax* means either:

- (1) A privilege or use tax levied by another Arizona municipality upon the transaction in question, and paid either to such Arizona municipality directly or to the vendor; or
- (2) An excise tax levied by a political subdivision of a state other than Arizona upon the transaction in question, and paid

either to such jurisdiction directly or to the vendor; or

- (3) An excise tax levied by a native american government organized under the laws of the federal government upon the transaction in question, and paid either to such jurisdiction directly or to the vendor.

*Federal government* means the United States Government, its departments and agencies, but not including national banks or federally chartered or insured banks, savings and loan institutions, or credit unions.

*Food* means any items intended for human consumption as defined by rules and regulations adopted by the Department of Revenue, State of Arizona, pursuant to A.R.S. § 42-5106. Under no circumstances shall "food" include alcoholic beverages or tobacco, or food items purchased for use in conversion to any form of alcohol by distillation, fermentation, brewing, or other process. Under no circumstances shall "food" include an edible product, beverage, or ingredient infused, mixed, or in any way combined with medical marijuana or an active ingredient of medical marijuana.

*Hotel* means any public or private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer or other lodging place within the city offering lodging, wherein the owner thereof, for compensation, furnishes lodging to any transient, except foster homes, rest homes, sheltered care homes, nursing homes, or primary health care facilities.

*Jet fuel* means jet fuel as defined in A.R.S. § 42-5351.

*Job printing* means the activity of copying or reproducing an article by any means, process or method. "Job printing" includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.

*Lessee* includes the equivalent person in a rental or licensing agreement for all purposes of this article.

*Lessor* includes the equivalent person in a rental or licensing agreement for all purposes of this article.



*Licensing (for use)* means any agreement between the user (“licensee”) and the owner or the owner’s agent (“licensor”) for the use of the licensor’s property whereby the licensor receives consideration, where such agreement does not qualify as a “sale” or “lease” or “rental” agreement.

*Lodging (lodging space)* means any room or apartment in a hotel or any other provider of rooms, trailer spaces, or other residential dwelling spaces; or the furnishings or services and accommodations accompanying the use and possession of said dwelling space, including storage or parking space for the property of said tenant.

*Manufactured buildings* means a manufactured home, mobile home or factory built building, as defined in A.R.S. section 41-2142.

*Manufacturer* means a person engaged or continuing in the business of fabricating, producing or manufacturing products, wares, or articles for use from other forms of tangible personal property, imparting to such new forms, qualities, properties, and combinations.

*Medical marijuana* means “marijuana” used for a “medical use” as those terms are defined in A.R.S. § 36-2801.

*Mining and metallurgical supplies* means all tangible personal property acquired by persons engaged in activities defined in section 19-432 for such use. This definition shall not include:

- (1) Janitorial equipment and supplies;
- (2) Office equipment, office furniture, and office supplies;
- (3) Motor vehicles licensed for use upon the highways of the state.

*Modifier* means a person who reworks, changes or adds to products, wares, or articles of manufacture.

*Nonprofit entity* means any entity organized and operated exclusively for charitable purposes, or operated by the Federal Government, the state, or any political subdivision of the state.

*Occupancy (of real property)* means any occupancy or use, or any right to occupy or use, real property, including any improvements, rights, or interests in such property.

*Out-of-city sale* means the sale of tangible personal property and job printing if all of the following occur:

- (1) Transference of title and possession occur without the city; and
- (2) The stock from which such personal property was taken was not within the corporate limits of the city; and
- (3) The order is received at a permanent business location of the seller located outside the city, which location is used for the substantial and regular conduct of such business sales activity. In no event shall the place of business of the buyer be determinative of the situs of the receipt of the order.

For the purpose of this definition, it does not matter that all other indicia of business occur within the city, including, but not limited to, accounting, invoicing, payments, centralized purchasing, and supply to out-of-city storehouses and out-of-city retail branch outlets from a primary storehouse within the city.

*Out-of-state sale* means the sale of tangible personal property and job printing if all of the following occur:

- (1) The order is placed from without the state; and
- (2) The property is delivered to the buyer at a location outside the state; and
- (3) The property is purchased for use outside the state.

*Owner-builder* means an owner or lessor of real property who, by himself or by or through others, constructs or has constructed or reconstructs or has reconstructed any improvement to real property.

*Person* means an individual, firm, partnership, joint venture, association, corporation, estate, trust, receiver, syndicate, broker, the Federal Government, this state, or any political subdivision or agency of this state. For the purposes of this article, a person shall be considered a distinct and separate person from any general or limited partnership or joint venture or other association with which such person is affiliated. A subsidiary corporation shall be considered a separate person from its parent corporation for purposes of taxation of transactions with its parent corporation.

*Prosthetic* means any of the following tangible personal property if such items are prescribed or recommended by a licensed podiatrist, chiropractor, dentist, physician or surgeon, naturopath, optometrist, osteopathic physician or surgeon, psychologist, hearing aid dispenser, physician assistant, nurse practitioner, or veterinarian:

- (1) Any man-made device for support or replacement of a part of the body, or to increase acuity of one of the senses. Such items include: prescription eyeglasses; contact lenses; hearing aids; artificial limbs or teeth; neck, back, arm, leg, or similar braces.
- (2) Insulin, insulin syringes, and glucose test strips sold with or without a prescription.
- (3) Hospital beds, crutches, wheelchairs, similar home health aids, or corrective shoes.
- (4) Drugs or medicine, including oxygen.
- (5) Equipment used to generate, monitor, or provide health support systems, such as respiratory equipment, oxygen concentrator, dialysis machine.
- (6) Durable medical equipment which has a Federal Health Care Financing Administration Common Procedure Code, is designated reimbursable by Medicare, can withstand repeated use, is primarily and customarily used to serve a medical purpose, is generally not useful to a person in the absence of illness or injury and is appropriate for use in the home.

- (7) under no circumstances shall “prosthetic” include medical marijuana regardless of whether it is sold or dispensed pursuant to a prescription, recommendation, or written certification by any authorized person.

*Qualifying community health center* means

- (1) An entity that is recognized as nonprofit under Section 501(c)(3) of the United States Internal Revenue Code, that is a community-based, primary care clinic that has a community-based board of directors and that is either:
  - a. The sole provider of primary care in the community.
  - b. A nonhospital affiliated clinic that is located in a federally designated medically underserved area in this state.
- (2) Includes clinics that are being constructed as qualifying community health centers.

*Qualifying health care organization* means an entity that is recognized as nonprofit under Section 501(c) of the United States Internal Revenue Code and that uses, saves or invests at least eighty (80) percent of all monies that it receives from all sources each year only for health and medical related educational and charitable services, as documented by annual financial audits prepared by an independent certified public accountant, performed according to generally accepted accounting standards and filed annually with the Arizona Department of Revenue. Monies that are used, saved or invested to lease, purchase or construct a facility for health and medical related education and charitable services are included in the eighty (80) percent requirement.

*Qualifying hospital* means any of the following:

- (1) A licensed hospital which is organized and operated exclusively for charitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

- (2) A licensed nursing care institution or a licensed residential care institution or a residential care facility operated in conjunction with a licensed nursing care institution or a licensed kidney dialysis center, which provides medical services, nursing services or health related services and is not used or held for profit.
- (3) A hospital, nursing care institution or residential care institution which is operated by the federal government, this state or a political subdivision of this state.
- (4) A facility that is under construction and that on completion will be a facility under subdivision (1), (2), or (3) of this paragraph.

*Receipt (of notice) by the taxpayer* means the earlier of actual receipt or the first attempted delivery by certified United States mail to the taxpayer's address of record with the tax collector.

*Remediation* means those actions that are reasonable, necessary, cost-effective and technically feasible in the event of the release or threat of release of hazardous substances into the environment such that the waters of the state are or may be affected, such actions as may be necessary to monitor, assess and evaluate such release or threat or release, actions of remediation, removal or disposal of hazardous substances or taking such other actions as may be necessary to prevent, minimize or mitigate damage to the public health or welfare or to the waters of the state which may otherwise result from a release or threat of release of a hazardous substance that will or may affect the waters of the state. Remediation activities include the use of biostimulation with indigenous microbes and bioaugmentation using microbes that are nonpathogenic, nonopportunistic and that are naturally occurring. Remediation activities may include community information and participation costs and providing an alternative drinking water supply.

*Rental equipment* means tangible personal property sold, rented, leased, or licensed to customers to the extent that the item is actually used by the customer for rental, lease, or license to others; provided that:

- (1) The vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and
- (2) The item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen (15) percent of its actual use.

*Rental supply* means an expendable or nonexpendable repair or replacement part sold to become part of "rental equipment", provided that:

- (1) The documentation relating to each purchased item so claimed specifically itemizes to the vendor the actual item of "rental equipment" to which the purchased item is intended to be attached as a repair or replacement part; and
- (2) The vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and
- (3) The item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen (15) percent of its actual use.

*Repairer* means a person who restores or renews products, wares, or articles of manufacture.

*Resides within the city* means in cases other than individuals, whose legal addresses are determinative of residence, the engaging, continuing, or conducting of regular business activity within the city.

*Restaurant* means any business activity where articles of food, drink or condiment are customarily prepared or served to patrons for consumption on or off the premises, also including bars, cocktail lounges, the dining rooms of hotels, and all caterers. For the purposes of this article, a "fast food" business, which includes street vendors and mobile vendors selling in public areas or at entertainment or sports or similar events, who prepares or sells food or drink for consumption on or off the premises is considered a "restaurant" and not a "retailer."

*Retail sale (sale at retail)* means the sale of tangible personal property, except the sale of tangible personal property to a person regularly engaged in the business of selling such property.

*Retailer* means any person engaged or continuing in the business of sales of tangible personal property at retail.

*Sale* means any transfer of title or possession, or both, exchange, barter, conditional or otherwise, in any manner or by any means whatsoever, including consignment transactions and auctions, of property for a consideration. "Sale" includes any transaction whereby the possession of such property is transferred, but the seller retains the title as security for the payment of the price. "Sale" also includes the fabrication of tangible personal property for consumers who, in whole or in part, furnish either directly or indirectly the materials used in such fabrication work.

*Solar daylighting* means a device that is specifically designed to capture and redirect the visible portion of the solar beam, while controlling the infrared portion, for use in illuminating interior building spaces in lieu of artificial lighting.

*Solar energy device* means a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar daylighting, or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity. Solar energy systems may also have the capability of storing solar energy for future use. Passive systems shall clearly be designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.

*Speculative builder* means either:

- (1) An owner-builder who sells or contracts to sell, at any time, improved real property (as provided in section 19-416) consisting of:
  - a. Custom, model, or inventory homes, regardless of the stage of completion of such homes; or

- b. Improved residential or commercial lots without a structure; or

- (2) An owner-builder who sells or contracts to sell improved real property, other than improved real property specified in subsection (1) above:

- a. Prior to completion; or

- b. Before the expiration of twenty-four (24) months after the improvements of the real property sold are substantially complete.

*Substantially complete* means the construction contracting or reconstruction contracting:

- (1) Has passed final inspection or its equivalent; or

- (2) Certificate of occupancy or its equivalent has been issued; or

- (3) Is ready for immediate occupancy or use.

*Supplier* means any person who rents, leases, licenses, or makes sales of tangible personal property within the city, either directly to the consumer or customer or to wholesalers, jobbers, fabricators, manufacturers, modifiers, assemblers, repairers, or those engaged in the business of providing services which involve the use, sale, rental, lease, or license of tangible personal property.

*Tax collector* means the finance director or his/her designee or agent for all purposes under this article.

*Taxpayer* means any person liable for any tax under this article.

*Taxpayer problem resolution officer* means the individual designated by the city to perform the duties identified in sections 19-515 and 19-516. In cities with a population of fifty thousand (50,000) or more, the taxpayer problem resolution officer shall be an employee of the city. In cities with a population of less than fifty thousand (50,000), the taxpayer problem resolution officer need not be an employee of the city. Regardless of whether the taxpayer problem resolution

officer is or is not an employee of the city, the taxpayer problem resolution officer shall have substantive knowledge of taxation. The identity of and telephone number for the taxpayer problem resolution officer can be obtained from the tax collector.

*Telecommunication service* means any service or activity connected with the transmission or relay of sound, visual image, data, information, images, or material over a communications channel or any combination of communications channels.

*Transient* means any person who either at the person’s own expense or at the expense of another obtains lodging space or the use of lodging space on a daily or weekly basis, or on any other basis for less than thirty (30) consecutive days.

*Utility service* means the producing, providing, or furnishing of electricity, electric lights, current, power, gas (natural or artificial), or water to consumers or ratepayers.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, §§ 1 – 3, 4-25-88; Ord. No. 7446, § 2.1, 7-2-90; Ord. No. 8440, § 1, 1-23-95; Ord. No. 8784, § 1, 12-2-96; Ord. No. 8793, § 1, 1-6-97; Ord. No. 8794, § 1, 1-6-97; Ord. No. 9004, § 1(1), 1-5-98; Ord. No. 9069, § 1(1), 6-15-98; Ord. No. 9841, § 1, 5-12-03; Ord. No. 10361, § 1, 12-19-06; Ord. No. 10524, § 1, 5-13-08, eff. 7-1-08; Ord. No. 10911, § 1, 8-9-11, eff. 6-1-11)

**Sec. 19-110. Definitions: Income-producing capital equipment.**

(a) The following tangible personal property, other than items excluded in subsection (d) below, shall be deemed “income-producing capital equipment” for the purposes of this article:

- (1) Machinery or equipment used directly in manufacturing, processing, fabricating, job printing, refining or metallurgical operations. The terms manufacturing, processing, fabricating, job printing, refining, and metallurgical, as used in this paragraph, refer to and include those operations commonly understood within their ordinary meaning. “Metallurgical Operations” includes leaching, milling, precipitating, smelting and refining.

- (2) Mining machinery, or equipment, used directly in the process of extracting ores or minerals from the earth for commercial purposes, including equipment required to prepare the materials for extraction and handling, loading or transporting such extracted material to the surface. “Mining” includes underground, surface and open pit operations for extracting ores and minerals.
- (3) Tangible personal property, sold to persons engaged in business classified under the telecommunications classification, consisting of central office switching equipment; switchboards; private branch exchange equipment; microwave radio equipment, and carrier equipment, including optical fiber, coaxial cable, and other transmission media which are components of carrier systems.
- (4) Machinery, equipment, or transmission lines used directly in producing or transmitting electrical power, but not including distribution. Transformers and control equipment used at transmission substation sites constitute equipment used in producing or transmitting electrical power.
- (5) Pipes or valves four (4) inches in diameter or larger and related equipment, used to transport oil, natural gas, artificial gas, water, or coal slurry. For the purpose of this section, related equipment includes: compressor units, regulators, machinery and equipment, fittings, seals and any other parts that are used in operating the pipes or valves.
- (6) Aircraft, navigational and communication instruments, and other accessories and related equipment sold to:
  - a. A person holding a federal certificate of public convenience and necessity

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chinery, equipment or other tangible personal property that is exempt from or deductible from privilege or use tax under:

- a. Section 19-465, subsections (7) and (16);
- b. Section 19-660, subsections (7) and (16);\*

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

- (4) 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:
  - a. To be incorporated into real property.
  - b. To become so affixed to real property that it becomes part of the real property.
  - c. To be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

- (5) 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.
- (6) 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.
- (7) 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.
- (8) The gross proceeds of sales or gross income received from a post construction contract to perform post-construction treatment of real property for termite and general pest control, including wood destroying organisms, shall be exempt from tax imposed under this section.
- (9) Through December 31, 2009, the gross proceeds of sales or gross income received from a contract for constructing any lake facility development in a commercial enhancement reuse district that is designated pursuant to A.R.S. Section 9-499.08 if the contractor maintains the following records in a form satisfactory to the Arizona Department of Revenue and to the city:

- (A) The certificate of qualification of the lake facility development issued by the city pursuant to A.R.S. Section 9-499.08, Subsection d. 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.
  - (B) All state and local transaction privilege tax returns for the period of time during which the contractor received gross proceeds of sales or gross income from a contract to construct a lake facility development in a designated commercial enhancement reuse district, showing the amount exempted from state and local taxation.
  - (C) Any other information considered to be necessary.
- (10) 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. For the purposes of this paragraph:
- (A) The attributable amount shall not exceed the value of the development fees actually imposed.
  - (B) 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.
  - (C) “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
- (11) 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.
- (c) *Subcontractor* means a construction contractor performing work for either:
- (1) A construction contractor who has provided the subcontractor with a written declaration that he is liable for the tax for the project and has provided the subcontractor his city privilege license number.
  - (2) An owner-builder who has provided the subcontractor with a written declaration that:
    - a. The owner-builder is improving the property for sale; and
    - b. The owner-builder is liable for the tax for such construction contracting activity; and
    - c. The owner-builder has provided the contractor his city privilege license number.
  - (3) A person selling new manufactured buildings who has provided the subcontractor with a written declaration that he is liable for the tax for the site preparation and set-up; and provided the subcontractor his city privilege license number.



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

(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)

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

(a) *Tax rate.* The tax shall be equal to two (2) 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.

(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)

**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 (2) 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.  
 (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)

**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 (2) 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.

(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)

**Sec. 19-427. Manufactured buildings.**

(a) The tax rate shall be at an amount equal to two (2) 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. (Ord. No. 8440, § 11, 1-23-95)

**Sec. 19-430. Timbering and other extraction.**

(a) The tax rate shall be at an amount equal to two (2) 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.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 12, 1-23-95)

**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.

(Ord. No. 8440, § 13, 1-23-95)

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

(a) *Tax Rate.* The tax rate shall be at an amount equal to two (2) 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.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 11, 4-25-88; Ord. No. 9069, § 1(6), 6-15-98)



**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)

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

(a) The tax rate shall be at an amount equal to two (2) 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 sales or gross income derived from a commercial lease in which a reciprocal insurer or a corporation leases real property to an affiliated corporation. For the purposes of this paragraph:

- (1) “Affiliated corporation” means a corporation that meets one of the following conditions:
  - (a) The corporation owns or controls at least eighty (80) percent of the lessor.
  - (b) The corporation is at least eighty (80) percent owned or controlled by the lessor.
  - (c) The corporation is at least eighty (80) percent owned or controlled by a corporation that also owns or controls at least eighty (80) percent of the lessor.
  - (d) The corporation is at least eighty (80) percent owned or controlled by a corporation that is at least eighty (80) percent owned or controlled by a reciprocal insurer.
- (2) For the purposes of subsection (1), ownership and control are determined by reference to the voting shares of a corporation.

(3) “Reciprocal insurer” has the same meaning as prescribed in A.R.S. § 20-762.

(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)

**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 (2) 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.

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ficer determines that an increase in the cost of living or a special factor such as the limited availability of qualified attorneys or representatives for the proceeding involved justifies a higher fee.

(f) For purposes of this section “reasonable fees and other costs” means fees and other costs that are based on prevailing market rates for the kind and quality of the furnished services, but not exceeding the amounts actually spent for expert witnesses, the cost of any study, analysis, report, test or project that is found to be necessary to prepare the party’s case and necessary fees for attorneys or other representatives. (Ord. No. 8784, § 25, 12-2-96)

**Sec. 19-580. Criminal penalties.**

(a) It is unlawful for any person to knowingly or willfully:

- (1) Fail or refuse to make any return required by this article.
- (2) Fail to remit as and when due the full amount of any tax or additional tax or penalty and interest thereon.
- (3) Make or cause to be made a false or fraudulent return.
- (4) Make or cause to be made a false or fraudulent statement in a return, in written support of a return, or to demonstrate or support entitlement to a deduction, exclusion, or credit or to entitle the person to an allocation or apportionment or receipts subject to tax.
- (5) Fail or refuse to permit any lawful examination of any book, account, record or other memorandum by the tax collector.
- (6) Fail or refuse to remit any tax collected by such person from his customer to the tax collector before the delinquency date next following such collection.
- (7) Advertise or hold out to the public in any manner, directly or indirectly, that any tax imposed by this article, as provided in this

article, is not considered as an element in the price to the consumer.

- (8) Fail or refuse to obtain a privilege license or to aid or abet another in any attempt to intentionally refuse to obtain such a license or evade the license fee.
- (9) Reproduce, forge, falsify, fraudulently obtain or secure, or aid or abet another in any attempt to reproduce, forge, falsify, or fraudulently obtain or secure, an exemption from taxes imposed by this article.

(b) The violation of any provision of subsection (a) above shall constitute a class 2 misdemeanor.

(c) In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury and on conviction thereof shall be punished in the manner provided by law. (Ord. No. 6674, § 3, 3-23-87)

**Sec. 19-590. Civil actions.**

- (a) *Liens.*
  - (1) Any tax, penalty, or interest imposed under this article which has become final, as provided in this article, shall become a lien when the city perfects a notice and claim of lien setting forth the name of the taxpayer; the amount of the tax, penalty, and interest; the period or periods for which the same is due; and the date of accrual thereof, the amount of the recording costs by the county recorder in any county in which the taxpayer owns real property and the documentation and lien processing fees imposed by the city council and further stating that the city claims a lien therefor.
  - (2) The notice of claim of lien shall be signed by the revenue administrator under his official seal or the official seal of the city, and, with respect to real property, shall be recorded in the office of the county recorder of any county in which the taxpayer owns real

property, and, with respect to personal property, shall be filed in the office of the secretary of state. After the notice and claim of lien is recorded or filed, the taxes, penalties, and interest and recording costs and lien processing fees referred to above in the amounts specified therein shall be a lien on all real property of the taxpayer located in such county where recorded, and all tangible personal property of the taxpayer within the state, superior to all other liens and assessments recorded or filed subsequent to the recording or filing of the notice and claim of lien.

- (3) Every tax and any increases, interest, penalties, and recording costs and lien processing fees referred to above, shall become from the time the same is due and payable a personal debt from the person liable to the city, but shall be payable to and recoverable by the tax collector and which may be collected in the manner set forth in subsection (b) below.
- (4) Any lien perfected pursuant to this section shall, upon payment of the taxes, penalties, interest, recording costs and lien processing fees referred to above and lien release fees imposed by the county recorder in any county in which the lien was recorded, thereby be released by the tax collector in the same manner as mortgages and judgments are released. The tax collector may, at his sole discretion, release a lien in part, that is, against only specified property, for partial payment of moneys due the city.

(b) *Actions To Recover Tax.* An action may be brought by the city attorney or other legal advisor to the city designated by the city council, at the request of the tax collector, in the name of the city, to recover the amount of any taxes, penalties interest recording costs, lien processing fees and lien release fees due under this article; provided that:

- (1) No action or proceeding may be taken or commenced to collect any taxes levied by this article until the amount thereof has been established by assessment, correction, or reassessment; and

- (2) Such collection effort is made or the proceedings begun:
  - a. Within six (6) years after the assessment of the tax; or
  - b. Prior to the expiration of any period of collection agreed upon in writing by the tax collector, and the taxpayer before the expiration of such six-year period, or any extensions thereof; or
  - c. At any time for the collection of tax arising by reason of a tax lien perfected, recorded, or possessed by the city under this section.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 20, 1-23-95)

**Sec. 19-595. Collection of taxes when there is succession in and/or cessation of business.**

(a) In addition to any remedy provided elsewhere in this Code that may apply, the tax collector may apply the provisions of subsections (b) through (d) below concerning the collection of taxes when there is succession in and/or cessation of business.

(b) The taxes imposed by this article are a lien on the property of any person subject to this article who sells his business or stock of goods, or quits his business, if the person fails to make a final return and payment of the tax within fifteen (15) days after selling or quitting his business.

(c) Any person who purchases, or who acquires by foreclosure, by sale under trust deed or warranty deed in lieu of foreclosure, or by any other method, improved real property or a portion of improved real property for which the privilege tax imposed by this article has not been paid shall be responsible for payment of such tax as a speculative builder or owner-builder, as provided in Sec. 19-416 and Sec. 19-417.

- (1) Any person who is a creditor or an affiliate of creditor, who acquires improved real property directly or indirectly from the creditor's debtor by any means set forth in this subsection, shall pay the tax based on the amount received by the creditor or its

affiliate in a subsequent sale of such improved real property to a party unrelated to the creditor, regardless of when such subsequent sale takes place. Such tax shall be due in the month following the month in which the sale of the improved real property by the creditor or its affiliate occurs. Notwithstanding the foregoing, if the real property meets the definition of partially improved residential real property in Sec. 19-416(a)(4) and all of the requirements of Sec. 19-416(b)(4) are met by the parties to the subsequent sale transaction, then the tax shall not apply to the subsequent sale.

- (2) In the event a creditor or its affiliate uses the acquired improved real property for any business purpose, other than operating the property in the manner in which it was operated, or was intended to be operated, before the acquisition or in any other manner unrelated to selling the property, the tax shall be due. The gross income upon which the tax shall be determined pursuant to Sec. 19-416 and Sec. 19-417 shall be the fair market value of the improved real property as of the date of acquisition. The tax shall be due in the month following the month in which such first business use occurs. When applicable, the credit bid shall be deemed to be the fair market value of the property as of the date of acquisition.
- (3) Once the subsequent sale by the creditor or its affiliate has occurred and the creditor or its affiliate has paid the tax due from it pursuant to this subsection, neither the creditor nor its affiliate, nor any future owner, shall be liable for any outstanding tax, penalties or interest that may continue to be due from the debtor based on the transfer from the debtor to the creditor or its affiliate.
- (4) If the tax liability imposed by either Sec. 19-416 or Sec. 19-417 on the transfer of the improved real property to the creditor or its affiliate, or any part thereof, is paid to the tax collector by the debtor subsequent to payment of the tax by the creditor or its affiliate, the amount so paid may constitute a

credit, as equitably determined by the tax collector in good faith, against the tax imposed on the creditor or its affiliate by either paragraph (1) or paragraph (2) of this subsection.

- (5) Notwithstanding anything in this chapter to the contrary, if a creditor or its affiliate is subject to tax as described in paragraph (1) or paragraph (2) of this subsection and such creditor or affiliate has not previously been required to be licensed, such creditor or affiliate shall become licensed no later than the date on which the tax is due.

(d) A person's successors or assignees shall withhold from the purchase money an amount sufficient to cover the taxes required to be paid, and interest or penalties due and payable, until the former owner produces a receipt from the tax collector showing that all city tax has been paid or a certificate stating that no amount is due as then shown by the records of the tax collector. The tax collector shall respond to a request from the seller for a certificate within fifteen (15) days by either providing the certificate or a written notice stating why the certificate cannot be issued.

- (1) If a subsequent audit shows a deficiency arising before the sale of the business, the deficiency is an obligation of the seller and does not constitute a liability against a buyer who has received a certificate from the tax collector.
- (2) If the purchaser of a business or stock of goods fails to obtain a certificate as provided by this section, he is personally liable for payment of the amount of taxes required to be paid by the former owner on account of the business so purchased, with interest and penalties accrued by the former owner or assignees.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 17, 4-25-88; Ord. No. 10911, § 6, 8-9-11, eff. 9-30-09)

**Sec. 19-596. Agreement for installment payments of tax.**

(a) The city may enter into an agreement with a taxpayer to allow the taxpayer to satisfy a liability for any tax imposed [imposed] by this chapter by means of installment payments. The tax collector may require a taxpayer who requests an installment payment agreement to complete a financial report in such form and manner as the tax collector may prescribe.

(b) The tax collector, without notice, may alter, modify or terminate an installment payment agreement if the taxpayer:

- (1) Fails to pay an installment at the time the installment payment is due under the agreement.
- (2) Fails to pay any other tax liability at the time the liability is due.
- (3) Fails to file any tax report or return at the time the report or return is due.
- (4) Fails to furnish any information requested by the tax collector within thirty (30) days after receiving a written request for such information.
- (5) Fails to notify the tax collector of a material improvement in the taxpayer's financial condition above the income previously reported in the most recent income statement within thirty (30) days after the material improvement.
- (6) Provides inaccurate, false or incomplete information to the tax collector.

(c) Notwithstanding any installment payment agreement, the tax collector may offset any tax refunds against the liabilities provided for in the installment payment agreement, may file and perfect any tax liens and, in the event the taxpayer breaches any term or provision of the installment payment agreement, may engage in collection activities.

(d) The tax collector, without notice, may terminate an installment payment agreement if the tax

collector believes that the collection of tax to which the payment agreement pertains is in jeopardy.

(e) If the tax collector determines that the financial condition of a taxpayer has improved, the tax collector may alter, modify or terminate the agreement by providing notice to the taxpayer at least thirty (30) days before the effective date of the action. The notice shall include the reasons why the tax collector believes the alteration, modification or termination is appropriate.

(f) An installment payment agreement shall remain in effect for the term of the agreement except as otherwise provided in this section.

(g) A taxpayer who is aggrieved by a decision of the tax collector to refuse to enter into an installment payment agreement or to alter, modify or terminate an agreement entered into pursuant to this section may petition the taxpayer problem resolution officer to review that determination. The taxpayer problem resolution officer may stay such alteration, modification or termination pending its review and may modify or nullify the determination.

(h) The city and the taxpayer may modify any installment payment agreement at any time by entering into a new or modified agreement.  
(Ord. No. 8784, § 26, 12-2-96)

**Sec. 19-597. Private taxpayer rulings; request; revocation or modification; definition.**

(a) The tax collector shall issue private taxpayer rulings to taxpayers and potential taxpayers on request. Each request shall be in writing and shall:

- (1) State the name, address and, if applicable, taxpayer identifying number of the taxpayer or potential taxpayer who requests the ruling.
- (2) Describe all facts that are relevant to the requested ruling.
- (3) State whether, to the best knowledge of the taxpayer or potential taxpayer, the issue or related issues are being considered by the tax collector or any other taxing jurisdiction in



connection with an active audit, protest or appeal that involves the taxpayer or potential taxpayer and whether the same request has been or is being submitted to another taxing jurisdiction for a ruling.

- (4) Be signed by the taxpayer or potential taxpayer who makes the request or by an authorized representative of the taxpayer or potential taxpayer.

(b) A private taxpayer ruling may be revoked or modified by either:

- (1) A change or clarification in the law that was applicable at the time the ruling was issued, including changes or clarifications caused by regulations and court decisions.
- (2) Actual written notice by the tax collector to the last known address of the taxpayer or potential taxpayer of the revocation or modification of the private taxpayer ruling.

(c) With respect to the taxpayer or prospective taxpayer to whom a private taxpayer ruling is issued, the revocation or modification of a private taxpayer ruling shall not be applied retroactively to tax periods or tax years before the effective date of the revocation or modification and the tax collector shall not assess any penalty or tax attributable to erroneous advice that is furnished to the taxpayer or potential taxpayer in the private taxpayer ruling if:

- (1) The taxpayer reasonably relied on the private taxpayer ruling.
- (2) The penalty or tax did not result either from a failure by the taxpayer to provide adequate or accurate information or from a change in the information.

(d) A private taxpayer ruling may not be relied upon, cited nor introduced into evidence in any proceeding by any taxpayer other than the taxpayer who received the ruling.

(e) A taxpayer may appeal the propriety of a retroactive application of a revoked or modified private taxpayer ruling by filing a written petition with the tax

collector pursuant to section 19-570 within forty-five (45) days after receiving written notice of the intent to retroactively apply a revoked or modified private taxpayer ruling.

(f) A private taxpayer ruling constitutes the tax collector’s interpretation of the sections of this chapter only as they apply to the taxpayer making, and the particular facts contained in, the request.

(g) A private taxpayer ruling which addresses a taxpayer’s ongoing business activities will apply only to transactions that occur or tax liabilities that accrue from and after the date of the taxpayer’s ruling request.

(h) The tax collector shall attempt to issue private taxpayer rulings within forty-five (45) days after receiving the written request and on receiving the facts that are relevant to the ruling. If the ruling is expected to be delayed beyond the forty-five (45) days, the tax collector shall notify the requestor of the delay and the proposed date of issuance.

(i) Within thirty (30) days after being issued, the tax collector shall maintain the private taxpayer ruling as a public record and make it available at a reasonable cost for public inspection and copying. The text of private taxpayer rulings are open to public inspection subject to the confidentiality requirements prescribed by section 19-510.

(j) In this section, “private taxpayer ruling” means a written determination by the tax collector issued pursuant to this section that interprets and applies one (1) or more sections contained in this article and any applicable regulations.

(k) A private taxpayer ruling issued by the Arizona Department of Revenue pursuant to A.R.S. § 42-2101 may be relied upon by the taxpayer to whom the ruling was issued and must be recognized and followed by any city in which such taxpayer has obtained a privilege license if the city has not issued a ruling addressing the facts described in the taxpayer’s ruling request and the statute at issue in the taxpayer’s ruling request is, in essence, worded and written the same as the applicable section hereunder. (Ord. No. 8784, § 27, 12-2-96; Ord. No. 10361, § 14, 12-19-06)

**DIVISION 6. USE TAX**

**Sec. 19-600. Use tax: definitions.**

For the purposes of this division only, the following definitions shall apply, in addition to the definitions provided in division 1:

*Acquire (for storage or use)* means purchase, rent, lease, or license for storage or use.

*Retailer* also means any person selling, renting, licensing for use, or leasing tangible personal property under circumstances which would render such transactions subject to the taxes imposed in division 4, if such transactions had occurred within this city.

*Storage (within the city)* means the keeping or retaining of tangible personal property at a place within the city for any purpose, except for those items acquired specifically and solely for the purpose of sale, rental, lease, or license for use in the regular course of business or for the purpose of subsequent use solely outside the city.

*Use (of tangible personal property)* means consumption or exercise of any other right or power over tangible personal property incident to the ownership thereof except the holding for the sale, rental, lease, or license for use of such property in the regular course of business.  
(Ord. No. 9840, § 5, 5-5-03)

**Sec. 19-601. Reserved.**

**Editor’s note** – Ord. No. 9840, § 4, adopted May 5, 2003, repealed § 19-601, which pertained to director of finance to keep records and derived from Ord. No. 6674, § 3, adopted March 23, 1987.

**Sec. 19-602. Reserved.**

**Editor’s note** – Ord. No. 9840, § 4, adopted May 5, 2003, repealed § 19-602, which pertained to levying and pledging a portion of excise and franchise taxes for community center, operations center and bus maintenance facilities purposes; creating a special fund, not part of the general funds and derived from Ord. No. 6674, § 3, adopted March 23, 1987.

**Sec. 19-610. Use tax: imposition of tax; presumption.**

(a) There is hereby levied and imposed, subject to all other provisions of this chapter, an excise tax on the storage or use in the city of tangible personal property, for the purpose of raising revenue to be used in defraying the necessary expenses of the city, such taxes to be collected by the tax collector.

(b) The tax rate shall be at an amount equal to two (2) percent of the:

- (1) Cost of tangible personal property acquired from a retailer, upon every person storing or using such property in this city.
- (2) Gross income from the business activity upon every person meeting the requirements of subsection 19-620(b) or (c) who is engaged or continuing in the business activity of sales, rentals, leases, or licenses of tangible personal property to persons within the city for storage or use within the city, to the extent that tax has been collected upon such transaction.
- (3) Cost of the tangible personal property provided under the conditions of a warranty, maintenance, or service contract.
- (4) Cost of complimentary items provided to patrons without itemized charge by a restaurant, hotel, or other business.
- (5) (Reserved).

(c) It shall be presumed that all tangible personal property acquired by any person who at the time of such acquisition resides in the city is acquired for storage or use in this city, until the contrary is established by the taxpayer.

(d) Exclusions. For the purposes of this division, the acquisition of the following shall not be deemed to be the purchase, rental, lease, or license of tangible personal property for storage or use within the city:

- (1) Stocks, bonds, options, or other similar materials.

- (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).

(Ord. No. 9840, § 5, 5-5-03)

**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) Food and drink which a properly licensed restaurant provides 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; 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.  
(Ord. No. 9840, § 5, 5-5-03; Ord. No. 10361, § 15, 12-19-06; Ord. No. 10911, § 7, 8-9-11, eff. 9-30-09)

**REGULATIONS – PRIVILEGE AND EXCISE TAXES**

**Reg. 19-100.1. Brokers.**

(a) *Return required.* For the purposes of proper administration of this article and to prevent evasion of taxes imposed, brokers shall be wherever necessary treated as taxpayers for all purposes, and shall file a return and remit the tax imposed on the activity on behalf of the principal. No deduction shall be allowed for any commissions or fees retained by such broker, except as provided in section 19-405, relating to advertising commissions.

(b) *Brokers for Vendors.* A broker acting for a seller, lessor or other similar person deriving gross income in a category upon which this article imposes a tax shall be liable for such tax, even if his principal would not be subject to the tax if he conducted such activity in his own behalf, by reason of the activity being deemed a “casual” one. For example:

- (1) An auctioneer or other sales agent of tangible personal property is subject to the tax imposed upon retail sales, even if such sales would be deemed “casual” if his principal had sold such items himself.
- (2) A property manager is subject to the tax imposed upon rental, leasing or licensing of real property, even if such rental, leasing or licensing would be deemed “casual” if his principal managed such real property himself.

(c) *Brokers for Vendees.* A broker acting solely for a buyer, lessee, tenant or other similar person who is a party to a transaction which may be subject to the tax, shall be liable for such tax and for filing a return in

connection with such tax only to the extent his principal is subject to the tax.

(d) *Liability of Broker and Principal.* The liability of a broker does not relieve the principal of liability except upon presentation to the tax collector of proof of payment of the tax, and only to the extent of the correct payment. The broker shall be relieved of the responsibility to file and pay taxes upon the filing and correct payment of such taxes by the principal.

(e) *Reserved.*

(f) *Location of Business.* Retail sales by brokers acting for another person shall be deemed to have occurred at the regular business location of the broker, in a manner similar to that used to determine “out-of-city sales”, provided an auctioneer is deemed to be engaged in business at the site of each auction. (Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 19, 4-25-88)

**Reg. 19-100.2. Delivery, installation, or other direct customer services.**

(a) *Delivery Charges.* Delivery charges exist only when the total charges to the ultimate customer or consumer include, as separately charged to the ultimate customer, charges for delivery to the ultimate consumer, whether the place of delivery is within or without the city, and when the taxpayer’s books and records show the separate delivery charges.

- (1) *Separate statement required.* Identification to the customer or consumer that the listed price has “delivery included” or other similar expression is insufficient to show the delivery as a separate charge. Only the separately stated charge for the delivery shall be deemed a “delivery charge.”
- (2) *Freight in.* Charges for delivery from place of production or the manufacturer to the vendor either directly or through a chain of wholesalers or jobbers or other middlemen are deemed “freight in” and are not considered delivery.

(b) *Installation.* “Installation,” as used in this definition, relates only to tangible personal property. Installation to real property is deemed construction contracting in this article. Examples of installation

relating to tangible personal property are installing a radio in an automobile; applying sun screens on the windows of a boat; installing cabinets, carpeting or built-in appliances to a camper or motorized recreational vehicle.

(c) *Exclusion.* Repair of tangible personal property is not included in this definition. See regulation 19-465.1.

(d) *Direct Customer Services.* “Direct customer services” means services other than repair rendered directly to the customer. Services or labor provided by any person prior to the transfer of tangible personal property to the customer or consumer are not included in this definition. In the following examples, the requirements of subsection (e) below are referred to by the words “identify” or “identification”:

- (1) A retailer sells a customer a one hundred dollar (\$100.00) “plug-in” appliance, with a twenty-five dollar (\$25.00) delivery and installation charge. If the retailer identifies the twenty-five dollar (\$25.00) delivery and installation charge, it is a charge for direct customer services.
- (2) A caterer charges his customer one thousand dollars (\$1,000.00) for the food and drink served, three hundred dollars (\$300.00) for setup and site cleanup, and five hundred dollars (\$500.00) for bartender and waiters. If all charges are properly identified, only the three hundred dollars (\$300.00) for setup and cleanup is a charge for direct customer services, and the one thousand five hundred dollars (\$1,500.00) for food and service is restauranting gross income.
- (3) Persons engaged in engraving on wood metal, stone, etc., or persons engaged in retouching photographs or paintings may consider such charges for labor as direct customer services.
- (4) All charges by a photographer resulting in the sale of a photograph (sitting charges, developing, making enlargements, retouching, etc.) for services that occur prior to transfer of tangible personal property are not direct customer services.

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Chapter 20

**MOTOR VEHICLES AND TRAFFIC\***

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From Occupants of Vehicles**

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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)

**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; ParkWise program manager duties; authorization to issue citations.**

(a) The director of transportation, or his 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 Program manager of ParkWise shall regulate parking under the provisions of this chapter and the parking ordinances of the city.  
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 10918, § 2, 8-9-11)

**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. 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)



**Sec. 20-221. Penalty.**

Unless otherwise specifically provided, the penalty for violating any ordinance or provision of article VII, division 3, which regulates the time, place, or method of parking a vehicle shall be a mandatory fine of five hundred eighteen dollars (\$518.00), no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00; Ord. No. 9859, § 1, 6-23-03)

**Sec. 20-222. Parking prohibited in spaces reserved for individuals with physical disabilities.**

(a) It shall be unlawful to park any motor vehicle, other than one bearing a license plate with the international wheelchair symbol or displaying a placard issued under state law for this purpose, in a parking space reserved for use by individuals with physical disabilities whether on public property or private property available for public use, when such space is designated as described in section 20-220 above.

(b) If the owner or operator of the vehicle involved in a violation of this section, subsequently produces to the court proof of possession of a valid placard issued under state law for these purposes, the fine shall be reduced to twenty dollars (\$20.00), no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00)

**Sec. 20-222.1. Parking prohibited in access aisles of spaces reserved for individuals with physical disabilities.**

It shall be unlawful for any vehicle, including one with a disabled plate or placard, to park in the access aisle of such space as designated by diagonal white or yellow lines spaced at approximately two-foot intervals.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-222.2. Paratransit loading zones.**

When signs are erected giving notice thereof, it is unlawful to stop, stand, or park a vehicle in any provisional paratransit loading zone. The provisions of this section shall not apply to vehicles bearing a license plate with the international wheelchair symbol or displaying a placard issued under state law for this purpose, or to authorized commercial paratransit vehicles, when any such vehicles are actively engaged in loading or unloading of passengers. In no case shall the stop for the loading or unloading of passengers exceed twenty (20) minutes.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-223. Wheelchair curb access ramps.**

It is unlawful to stop, stand, or park a vehicle in such a manner as to block or deny access to a wheelchair curb access ramp. A violation of this section is punishable by a fine of one hundred dollars (\$100.00) and such fine shall not be suspended. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00)

**Sec. 20-224. Reserved.****DIVISION 4. BASIC PARKING CONTROLS****Sec. 20-225. Penalty.**

Unless otherwise specifically provided, the penalty for violating any provision of article VII, division 4, which regulates the time, place, or method of parking a vehicle shall be a mandatory fine of twenty five dollars (\$25.00), no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00; Ord. No. 9859, § 2, 6-23-03)

**Sec. 20-226. Designation of places angle parking permitted.**

The director of transportation shall determine upon what streets angle parking shall be permitted and shall mark or sign such streets, but such angle parking

shall not be indicated upon any federal aid or state highway within the city unless the state highway commission has determined by resolution or order entered in its minutes that the roadway is of sufficient width to permit angle parking without interfering with the free movement of traffic.

Angle parking shall not be intended or permitted at any place where passing traffic would thereby be caused or required to drive upon the left side of a two-way street.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-226.1. Obedience to angle parking signs, marking.**

Upon those streets which have been signed or marked by the director of transportation for angle parking, it is unlawful to park a vehicle other than at the angle to the curb or edge of the roadway indicated by such signs or marking.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-226.2. Parking at angle to load or unload merchandise.**

When a vehicle is stopped for the purpose of loading or unloading merchandise, it is unlawful to park such vehicle at an angle to the curb or freight curb loading zone designated by appropriate signs and markings for such purpose.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-226.3. Angle parking.**

Where signs are posted specifying the direction of a vehicle for angle parking, it shall be unlawful to park a vehicle not in accordance with the signs.

(Ord. No. 9434, § 1, 8-7-00)

**Sec. 20-226.4. Angle parking, direction.**

Unless signs are posted directing otherwise, vehicles shall pull into angled parking spaces while traveling in the same direction as the travel flow of the nearest traffic lane and shall park facing the curb.

(Ord. No. 10418, § 3, 6-12-07)

**Sec. 20-227. Designation of common-carrier passenger vehicle stands.**

The director of transportation is hereby authorized and required to establish bus stops and stands for other passenger common-carrier motor vehicles other than taxicabs on such public streets, in such places and in such number as the director of transportation shall determine to be of the greatest benefit and convenience to the public; and every such bus stop or other stand shall be designated by appropriate signs.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-228. Taxicab stands – application for; location; signs required.**

Upon receipt of a written application, the director of transportation is hereby authorized to determine the location of taxicab stands and shall place and maintain appropriate signs and/or markings indicating same. The written application shall define the area wherein the taxicab stand is requested, the size of zone requested, the hours of day during which the zone is needed, and such other pertinent information as may be necessary for the director of transportation to determine whether the application should be granted.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-228.1. Same – Revocation.**

The director of transportation may at any time, without notice, remove, relocate or alter any taxicab stand issued under this section.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-229. Time limit parking.**

When signs are erected giving notice thereof, it is unlawful to park a vehicle for longer than the time period posted. It shall be unlawful to park a vehicle in the same time restricted space, or same type time restricted space within the same block, for any portion of two (2) consecutive time periods.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07)

**Sec. 20-230. Designation of parking meter zones; authority to create, alter, eliminate.**

For the purposes of this division, the term “parking meter zones” means zones, areas, or streets established or designated by the where parking meters may be installed by the program manager of ParkWise. The program manager of ParkWise may convert existing time limit parking zones into parking meter zones. The mayor and council may create, expand, change, or eliminate any such zones.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10918, § 3, 8-9-11)

**Sec. 20-230.1. ParkWise program manager shall install within designated zones.**

The program manager of ParkWise may cause parking meters to be installed in such parking meter zones established by mayor and council for the purpose of and in such numbers and at such places as may be necessary to regulate and control the parking of vehicles therein.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10918, § 3, 8-9-11)

**Sec. 20-230.2. Temporary suspension of operation – When granted.**

The program manager of ParkWise may temporarily suspend the operation of parking meters upon request by contractors, merchants, or others, for bona fide reasons if such suspension shall be in the interest of public safety, traffic control, health, or the general welfare.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10918, § 3, 8-9-11)

**Sec. 20-230.3. Same – Fees.**

Request for suspension of parking meters shall be made upon forms supplied by the city and filed with the director of transportation. Before meters are suspended, the following fees shall be paid in full:

For each day, or part thereof: The full parking fee that would otherwise be charged within a twenty-four-hour time period.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.4. Location; legend.**

Parking meters installed in parking meter zones shall be placed at the curb immediately adjacent to the individual parking spaces hereinafter described, and each parking meter shall be so constructed and adjusted as to show or display a signal that the space adjacent to which it is established is or is not legally in use.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.5. Spaces to be marked; parking in spaces.**

(a) It shall be unlawful to park any vehicle across any line or marking designating the parking space for which a parking meter is used, or to park a vehicle in such a position that the same shall not be entirely within the space designated by such lines or markings.

(b) It shall be unlawful to park any vehicle at a metered space in such a way as to prevent another vehicle from parking in any adjacent space.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 2, 8-7-00)

**Sec. 20-230.6. Overtime parking prohibited; “feeding” meters prohibited.**

(a) It is unlawful to park a vehicle in any space upon any street within a parking meter zone adjacent to which a parking meter is established for more than the length of time indicated on signs or meters maintained on the street pursuant to this chapter, or for any time during which the meter is displaying a signal indicating that such space is illegally in use, except during the time necessary to set the meter to show legal parking.

(b) Overtime parking prohibited; “feeding” meters prohibited. It is unlawful to add additional time to a parking meter beyond the maximum length of time indicated on signs. It shall be unlawful to park a vehicle in the same time restricted space for any portion of two (2) consecutive time periods.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 3, 8-7-00; Ord. No. 10418, § 3, 6-12-07)

**Sec. 20-230.7. Effective days and hours.**

Time limit parking restrictions in metered zones, including effective days and hours, shall be clearly posted on meters and/or signs.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.8. Prima facie evidence of overtime parking.**

The parking or standing of any motor vehicle in a parking meter space at which zone the parking meter is displaying the flag, sign or signal showing that such space is not legally in use shall constitute prima facie evidence that the vehicle has been parked or allowed to stand in such zone for a period longer than permitted by the provisions of this division.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.9. Meters to show parking compliance.**

Parking meters, when installed, shall be so adjusted as to show legal parking upon the deposit of United States coins or other legal payment method in the amounts indicated on such meters, during the periods of time stated on such meters.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.10. Deposit of slugs prohibited.**

It shall be unlawful to deposit, or cause to be deposited, in any parking meter, any slug, device or metallic substitute for coins of the United States.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.11. Residential parking permit meter exemption.**

The holder of a valid residential parking permit issued pursuant to §§ 20-255 et seq. shall be authorized to park at any parking meter located in the designated area for which the residential parking permit is issued, without having to pay the metered rate and without being found in violation of any time limitations otherwise imposed. This exemption shall not apply to parking at any meters located outside of the designated area for which the permit has been issued, including other residential parking permit areas.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-230.12. Parking rates; city manager authorized to set rates within specific range; infraction.**

(a) The city manager may establish initial parking rates subject to approval.

(b) Thereafter, subject to the advisory recommendations of the ParkWise commission and the ParkWise program manager, the city manager may set parking meter rates within the range of five cents (\$0.05) to one dollar and fifty cents (\$1.50) per hour for any location within an established parking meter zone.

(c) Three (3) copies of the current parking rate schedules and all future rate schedules established by the director of transportation under this section shall be filed with the city clerk.

(d) It shall be unlawful for persons occupying parking meter spaces not to deposit proper coins in meters in accordance with the rates posted on the meters and on file with the city clerk.  
(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 10918, § 3, 8-9-11)

**Sec. 20-231. Police/fire vehicle parking.**

Where signs are erected, giving notice thereof, it shall be unlawful to park a vehicle, other than a marked police or fire vehicle.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-232. Government plated vehicles.**

Where signs are erected, giving notice thereof, it shall be unlawful to park a vehicle not bearing government plates.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-233. Specific vehicle type restrictions (RV, motorcycle, etc.).**

Where signs are erected, giving notice thereof, it shall be unlawful to park a vehicle of body style, or type, different than that body style, or type of which the signs(s) indicate.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-234. Hazard flashers mandatory.**

Where signs are erected, giving notice thereof, it shall be illegal to park a vehicle without utilizing the vehicle's emergency hazard flashers. This restriction may be posted in conjunction with, and in addition to, any other section of this article.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-235. Public parking prohibited in parking lots or spaces reserved for city officers or employees.**

(a) It is unlawful for any person not an officer or employee of the city to stand or park a vehicle on city parking lots or parking spaces reserved for or allocated to city employees or officers.

(b) It is unlawful for any officer or employee of the city to stand or park a vehicle on city parking lots or parking spaces reserved for or allocated to another city employee or officer without that officer's or employee's permission.

(c) The provisions of this chapter relating to parking meters, and to the enforcement of parking violations set forth in section 20-230, unless the context otherwise requires, shall apply to public use designated parking spaces on such lots having city parking meters. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-236. Height limit restriction.**

It shall be unlawful to park a vehicle of height in excess of the clearly and conspicuously posted height limit of an off-street parking facility.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-237. Obedience to markings; double parking prohibited.**

It shall be unlawful to park a vehicle in off-street parking facilities, designed and maintained in accordance with Tucson Code chapter 23, except within the individually marked parking spaces. It shall be unlawful to park a vehicle in such a manner as to block ingress or egress to another legal parking space. (Ord. No. 9196, § 1, 1-25-99)

**Secs. 20-238 – 20-245. Reserved.****DIVISION 5. NUISANCE PARKING CONTROLS****Sec. 20-246. Penalty.**

Unless otherwise specifically provided, the penalty for violating any provision of article VII, division 5, which regulates the time, place, or method of parking a vehicle shall be a mandatory fine of fifty dollars (\$50.00), no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00; Ord. No. 9859, § 3, 6-23-03)

**Sec. 20-247. Parking for certain purposes prohibited.**

It is unlawful to park a vehicle upon any roadway for the purpose of:

- (1) Washing, greasing or repairing such vehicle, except for immediate repairs necessitated by an emergency and necessary to be made before the vehicle can be moved; or
- (2) Displaying commercial exhibits, except by special permit lawfully issued by the city.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-248. Parking regulations for peddlers.**

No peddler shall park a vehicle or alternating vehicles or series of vehicles on any public street for the purpose of peddling food or wares for a period in excess of sixty (60) continuous minutes, or in excess of one hundred twenty (120) minutes in any 24-hour period at one (1) location. The parking of such vehicle within a distance of three hundred (300) feet from the original parking space shall be deemed one (1) location. No service from such vehicle to the public shall be made from the traffic side or the side of the vehicle which faces the center of the public street. However, such vehicle may park for such purposes in the vicinity of a special event, such as a football game or other sporting event, circus, fair, rodeo or parade, during the period of the event, plus one (1) hour, prior to and after the event.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-248.1. Parking regulations for peddlers in certain central business district streets.**

(a) Peddlers may not park a vehicle for the purpose of peddling food or wares in the central business district upon Stone Avenue between Franklin Street and 14th Street, and upon Congress Street and upon Pennington Street between Sixth Avenue and Church Avenue, except in the red painted street zones at the following designated areas:

- (1) North side of Pennington Street, east of Stone Avenue;
- (2) West side of Stone Avenue, north of Pennington Street;
- (3) South side of Congress Street, east of Stone Avenue.

Parking for such purposes at permitted areas is limited from 9:00 a.m. to 4:00 p.m., Monday through Friday, and is not permitted on sidewalks.

(b) The permitted area may not be used for peddlers' vehicles all day on special event days when the named streets are blocked off to vehicle traffic.

(c) Peddlers' vehicles must be removed immediately in event of an emergency, and must be at least fifty (50) feet from any objecting business.

(d) Only one (1) peddler's vehicle is permitted for each permitted designated area. The first peddler at the area each day shall have prior right to the area until the vehicle is removed.

(e) The maximum size of a peddler's vehicle shall be forty-eight (48) inches high, forty-eight (48) inches wide, and seventy-two (72) inches long.

(f) All items relating to the peddling activity must be kept in or under the peddler's vehicle, and nothing placed on any public area adjacent to the vehicle, including signs.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-249. Freight curb loading zones; location of provisional zones in parking meter zones.**

The director of transportation is hereby authorized to determine the location of provisional freight curb loading zones within any parking meter zone. The director of transportation may at any time, without notice, remove, relocate or alter any freight curb loading zone issued under this section.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-249.1. Same – When nonauthorized vehicles prohibited in provisional zones.**

When signs are erected giving notice thereof, it is unlawful to stop, stand or park a vehicle in any provisional freight curb loading zone between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday except public holidays, however the provisions of this section shall not apply, when the vehicle's hazard warning flashers are in operation, if the authorized commercial vehicle or government-plated truck is parked in any provisional freight curb loading zone for a period of time not to exceed thirty (30) minutes.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-250. Parking on property of another prohibited without permission.**

It is unlawful for the driver of a motor vehicle to park the vehicle in or upon property of another without having in the driver's possession the written permission of the person legally entitled to possession of the property. However, a citation charging violation of this section shall be dismissed if the aforesaid written permission is subsequently presented to the department of transportation or to the city court.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-251. Parking in parks and playgrounds.**

It is unlawful to park a motor vehicle in or upon the parks and playgrounds of the city except in designated and signed parking areas.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-252. Parking on city-owned property.**

No person shall park a motor vehicle in or on city-owned property, other than public streets or alleys, when signs prohibiting or regulating parking have been placed thereon by the director of transportation as authorized by this chapter, unless in compliance with such erected signs.

(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-253. Parking for purposes of sale on unpaved lots.**

It is unlawful to park a motor vehicle for the purpose of sale upon any lot or area which is not paved within the city. The display of any signs or other markings indicating that a motor vehicle is for sale shall be prima facie evidence that the motor vehicle has been parked for the purpose of sale. For the purposes of this section, a lot or area which is not paved means the absence of any of the surfacing methods described in chapter 23. The provisions of this section shall not apply to a maximum of one (1) motor vehicle parked for the purpose of sale where the motor vehicle is 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. Residential permit parking.**

(a) The ParkWise program manager may designate a residential area or areas consisting of streets or portions of streets 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 program manager and approved by mayor and council to residents of the area so designated. The program manager 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 but only to the owner or operator of a motor vehicle who resides on property immediately adjacent to a street within the residential permit parking areas.

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

- (1) park a motor vehicle in a residential parking permit area during the designated hours unless the vehicle is equipped with a valid permit or valid visitor's pass;
- (2) falsify information to obtain a residential parking permit or visitor's pass;
- (3) fail to surrender a residential parking permit or visitor's pass to the ParkWise program manager 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 residential 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 residential permit or visitor's pass outside of the designated residential permit parking area for which the residential 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 residential parking permits or visitor's passes.

(c) 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 existed 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.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10918, § 4, 8-9-11)

**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 ParkWise commission and the ParkWise program manager, additional permit parking programs as may be necessary and desirable to control traffic in high demand areas within the area described in section

10A-146 as the city center. Pursuant to this section a “high demand area” is defined as one where over seventy-five (75) percent of the legal curb parking spaces are occupied on a recurring basis.

(b) Subject to the advisory recommendation of the ParkWise commission and ParkWise program manager, 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) Three (3) copies of the designations of programs and fees established under this section by the director of transportation 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 director of transportation.

(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.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07; Ord. No. 10918, § 4, 8-9-11)

**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 the City Court.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 4, 8-7-00)

**Sec. 20-260. Stopping, standing, parking prohibited in sidewalk area.**

It shall be unlawful to stop, stand or park a vehicle, whether posted or not, in any planted, landscaped or dirt area between the curb, or the roadway and the property line.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 5, 8-7-00)



**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.

(b) Any operable, currently registered, non-commercial, passenger vehicle registered to a resident of a property immediately adjacent to the parked vehicle shall be exempt from section 20-261(a) provided the vehicle is not in violation of any other section of this code.

(c) It shall be unlawful to park or leave unattended, on any street or roadway or right-of-way thereof, any vehicle exempt from section 20-261(a) as described in section 20-261(b) for a period in excess of seven (7) calendar days.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07)

**Sec. 20-262. Truck parking on streets not designated as truck routes prohibited.**

(a) It is unlawful to park any vehicle having a total gross vehicle weight rating in excess of twenty thousand (20,000) pounds, including, but not limited to, trucks, truck tractors, road tractors, trailers, semi-trailers, vehicle transporters, or any combination of such vehicles:

- (1) On a street not designated as a truck route under article I section 20-15 of this chapter; or
- (2) On a street posted pursuant to section 20-15.1(b) with a sign or signs limiting the gross weight of vehicles permitted on the street; or
- (3) Within a residence district.

(b) Notwithstanding the prohibition in section 20-272(a) above, a restricted vehicle may park, except as otherwise prohibited by this article:

- (1) On any street within a business district, unless the street is posted pursuant to section

20-15.1(b) with a sign or signs limiting the gross weight of vehicles on the street; or

- (2) On any street to perform the following activities, except that, upon completion of such activity, the vehicle must return to the nearest designated truck route:

- (i) Deliver, pickup, load, or unload merchandise, materials, or equipment, including furniture and other household goods; or

- (ii) Provide construction, repair, or similar services to a property.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00)

Note: Formerly § 20-272.

**Sec. 20-263. Recreational vehicles; commercial vehicles.**

It shall be unlawful to park any recreational vehicle, or any commercial vehicle, on the same block of any street or roadway or right-of-way thereof for any portion of any two (2) consecutive calendar days.

(Ord. No. 10418, § 3, 6-12-07)

**Secs. 20-264 – 20-270. Reserved.****DIVISION 6. SAFETY ISSUES****Sec. 20-271. Penalty.**

Unless otherwise specifically provided, the penalty for violating any provision of article VII, division 6, which regulates the time, place, or method of parking a vehicle shall be a mandatory fine of one hundred fifty dollars (\$150.00), no part of which may be suspended or waived by the court. This fine includes any assessments imposed under state law.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9492, § 3, 11-27-00; Ord. No. 9859, § 4, 6-23-03)

**Sec. 20-272. Reserved.**

**Editor's note** – Ord. No. 9492, § 3, adopted Nov. 27, 2000, renumbered the provisions of former § 20-272 as current § 20-262. The user is directed to § 20-262 for provisions concerning truck parking on streets not designated as truck routes prohibited. See the Code Comparative Table.

**Sec. 20-273. Parking in alleys.**

It is unlawful to park a vehicle within an alley, whether posted or not, except for the loading or unloading of merchandise and materials, and then not unless such loading or unloading can be accomplished without blocking the alley to the free movement of vehicular traffic. Notwithstanding the foregoing provision, the director of transportation may authorize limited alley blockage for periods not to exceed twenty (20) minutes at locations where such blockage is necessary for the immediate loading or unloading of persons, merchandise, or materials, provided that vehicles shall remain attended at all times and shall be immediately moved if necessary to accommodate the passage of emergency or city service vehicles. (Ord. No. 9196, § 1, 1-25-99; Ord. No. 9424, § 1, 7-10-00; Ord. No. 9434, § 6, 8-7-00)

**Sec. 20-274. Hazardous areas adjacent to schools.**

The director of transportation is authorized to erect signs indicating no parking upon that side of any street adjacent to any school property where and when such parking would, in his opinion, interfere with traffic or create a hazardous situation. When official signs are erected indicating no parking upon such side of a street adjacent to any school property, it is unlawful to stop, stand, or park a vehicle in any such designated place. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-275. Standing or parking outside of business or residence district.**

Upon any highway outside of a business or residence district, it is unlawful to stand or park any vehicle, whether attended or unattended, upon the paved or main-traveled part of the highway when it is practical to stand or park the vehicle off that part of the highway, but in every event an unobstructed width of the highway opposite the vehicle shall be left for the free passage of other vehicles; and a clear view of the standing or parked vehicle shall be available from a distance of two hundred (200) feet in each direction upon the highway. This section shall not apply if the vehicle is disabled while on the paved or main-traveled part of a highway and is disabled in such manner and to such extent that it is impossible to avoid stopping and

temporarily leaving the disabled vehicle in such position. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-276. Buses stopping on crosswalks, within intersections prohibited.**

It shall be unlawful for any bus to stop within an intersection or on a crosswalk for the purpose of receiving or discharging passengers. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-277. Stopping, standing or parking prohibited in specified places.**

Except for public buses, which may stop in a no-parking zone marked or sign posted as a bus loading zone, or authorized commercial vehicles or government-plated trucks as defined in section 20-249 in freight curb loading zones, or disabled or handicapped vehicles in disabled zones, or passengers or their effects in passenger curb loading zones, it is unlawful to stop, stand or park a vehicle, except when necessary to avoid conflict with other traffic or to comply with law or directions of a police officer or traffic-control device, in any of the following places:

- (1) On a sidewalk area.
  - (2) In front of a public or private driveway.
  - (3) On a crosswalk, whether marked or unmarked.
  - (4) Within twenty (20) feet of a crosswalk at the departing side of an intersection whether marked or unmarked.
  - (5) In red zones.
  - (6) Where “no-parking” signs are specifically posted.
  - (7) Within five (5) feet of a driveway.
  - (8) Within ten (10) feet of an alleyway.
- (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-278. Stopping, standing or parking prohibited in additional specified places.**

Except for public buses, which may stop in a no-parking zone marked or sign posted as a bus loading zone, it is unlawful to stop, stand or park a vehicle, except when necessary to avoid conflict with other traffic or to comply with law or directions of a police officer or traffic control device, in any of the following places:

- (1) Within fifteen (15) feet of a fire hydrant placed on public or private property.
- (2) Within twenty (20) feet of the driveway entrance to any fire station.
- (3) Within or adjacent to a construction zone, behind or within a barricaded area as permitted by the traffic engineer per Tucson Code 25-20 et seq.
- (4) Within an intersection.
- (5) Within thirty (30) feet upon the approach to any flashing beacon, stop sign, yield sign or traffic-control signal located at the side of a roadway.
- (6) Within thirty (30) feet of the approaching side of an intersection either marked or unmarked.
- (7) Within fifty (50) feet of the nearest rail of a railroad track, except while a motor vehicle with motive power attached is loading or unloading railroad cars.
- (8) On the roadway side of any vehicle stopped or parked at the end or curb of a street.
- (9) Upon any bridge or other elevated structure upon a highway or within a highway tunnel.
- (10) On a controlled-access highway except for emergency reasons or except in areas specifically designated for parking, such as rest areas.

(11) When any vehicle is left unattended upon a street or alley and is parked in violation of the law or otherwise constitutes a definite hazard or obstruction to the normal movement of traffic.

(12) Within a center left turn lane.

(13) When any vehicle stops, stands or parks on a laned street or roadway and obstructs or stops traffic behind the vehicle.

(14) At a bus stop.

(Ord. No. 9196, § 1, 1-25-99; Ord. No. 9434, § 7, 8-7-00)

**Sec. 20-279. Parallel parking.**

Except as otherwise provided in this article, every vehicle stopped or parked upon a roadway where there are adjacent curbs, and parallel parking is authorized, shall be so stopped or parked with the curbside wheels of the vehicle within eighteen (18) inches of the right-hand curb with the vehicle's right wheels or on one-way streets only the left-hand curb with the vehicle's left wheels. Except as otherwise provided in this chapter, every vehicle stopped or parked upon a roadway shall be stopped or parked facing in the same direction as the traffic flow of the nearest travel lane. (Ord. No. 9196, § 1, 1-25-99; Ord. No. 10418, § 3, 6-12-07)

**Sec. 20-280. Parking near fire or rescue apparatus.**

It is unlawful to park a vehicle within five hundred (500) feet of any fire apparatus or fire rescue vehicle which has stopped in response to a fire alarm or request for medical or rescue services. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-281. Parking prohibited on certain streets and portions of streets.**

When signs are erected giving notice thereof, it is unlawful to park a vehicle at any time upon any of the streets or portions of streets. (Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-282. Fire lanes.**

When signs are erected as per Tucson Code 13-3 et seq. and the Uniform Fire Code, giving notice thereof, it shall be unlawful to park a vehicle in a designated fire lane. The posting of such signs shall authorize the enforcement of the provisions of this section and thereby constitute consent by the owner of the property to enforcement of this section.  
(Ord. No. 9196, § 1, 1-25-99)

**Sec. 20-283. Law enforcement officers exempt from specified parking provisions.**

The provisions of sections 20-260, 20-277 and 20-278 shall not apply to law enforcement officers while engaged in the performance of law enforcement duties. For purposes of this section, law enforcement officer shall include persons engaged in photo enforcement at the direction of law enforcement.  
(Ord. No. 10479, § 1, 11-20-07)

**Secs. 20-284 – 20-299. Reserved.**

**ARTICLE VIII. TAXICAB REGULATIONS\***

**Sec. 20-300. Purpose.**

The purpose of this article is to promote the safety and general welfare of the public by regulating certain aspects of the taxicab business.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-301. Definitions.**

In this article, unless the context requires otherwise, the following words shall have the definitions respectively set forth:

*Ambulance* means any motor vehicle especially designed and constructed or modified and equipped to be used, maintained or operated for the transportation of individuals who are sick, injured, wounded or otherwise incapacitated or disabled.

*Bus* means a motor vehicle designed for carrying more than fifteen (15) passengers and used for the transportation of individuals for hire with a driver provided.

*Business* means engaging in the activity of carrying passengers for profit.

*Executive sedan (VIP) service* means the providing of the same motor vehicle for use in a dual service capacity. At times the executive sedan (VIP) motor vehicle will be operated and associated with such services as provided by taxicab companies and at other times the same vehicle will be used for such services more commonly associated with those provided by a limousine service. The provisions of this article regulating taxicabs apply equally to executive sedans (VIP's), except that rates need not be posted on the vehicle's exterior nor are dome lights required.

*Limousine service* means the providing of a motor vehicle designed by its manufacturer and identified by its vehicle registration as a limousine and in which both the limousine and a driver are provided for hire solely by individual agreement and which service is not available for open solicitation by passengers on streets or at taxicab stands.

*Meter* means any mechanical, electrical or electronic device maintained in a taxicab for the purpose of computing the fare for passenger trips based on distance, time, or a combination of both and on which the charge is plainly displayed.

*Motor vehicle* means any self-propelled vehicle.

*Person* means any individual, person, firm, corporation, association, joint venture, partnership or other lawful form of business combination.

*Taxicab* means a motor vehicle other than a bus, an ambulance, an executive sedan (VIP) or a limousine which is held out to the general public through either private or public solicitation or notice as being available to carry a person or persons along a route, all or a part of which is within the city, from any point to any other point for hire with the driver provided and which is not operated on a schedule.

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\*Cross references – Transporting for hire, § 19-475; motor vehicles and traffic, provisions re, § 20-212 et seq.

*Taxicab company* means a person engaging in the taxicab business.

*Vehicle* means a device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-302. Taxicab businesses and executive sedan services regulated.**

No person shall engage in the taxicab business or executive sedan (VIP) service or operate as a taxicab company or an executive sedan (VIP) service on public rights of way within the city without complying with the requirements of this article.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-303. Exterior display of fare and other information.**

Except as provided in section 20-303(5), no person, owner, lessee, company or operator of a motor vehicle shall allow, operate or cause to be operated, a motor vehicle as a taxicab on the city streets of the City of Tucson, unless:

- (1) The vehicle displays outside in a permanent manner, readily visible to both prospective and actual passengers in letters not less than one (1) inch in height, the schedule of rates to be charged (such as the flag drop rates, additional mile fares, distance rates, hourly rates, waiting time rates charged per hour or other rates used to charge a passenger for services), which rates shall [be] permanently affixed by sign or painted on the exterior door panel but which may not be placed or permanently affixed in any manner to the exterior door glass.
- (2) The vehicle displays outside the vehicle in a permanent manner, readily visible to both prospective and actual passengers, in letters not less than two (2) inches in height, the name of the company on each front door of the vehicle in English and in a clear and legible manner. Magnetic signs are not permitted for the requirements under this subsection.

(3) Every vehicle shall be equipped with a dome light not less than four (4) inches in height, permanently affixed to the roof, bearing the word "TAXI" or the company name.

(4) All outside display information shall be of such color as to contrast clearly with its background. The taxicabs or executive sedans (VIP's) may display the company logo or advertising matter if such does not interfere with the visibility of the information required by this section.

(5) The provisions of section 20-303(1) and (3) only, shall not apply to any motor vehicle used in executive sedan (VIP) services.

(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-304. Interior display of fare and other information.**

No person, owner, lessee, company or operator of a motor vehicle shall allow, operate or cause to be operated the motor vehicle as a taxicab or as an executive sedan (VIP) on the city streets of the City of Tucson, unless:

- (1) The vehicle displays on the dashboard or sunvisor of each vehicle, readily visible to the passenger, a 5 x 8 inch laminated card, with a 3 x 4 inch picture of the driver, the name of the taxicab company or the executive sedan (VIP) service, the number of the vehicle (if more than one) and the address and phone number of the taxicab company or the executive sedan (VIP) service.
- (2) The vehicle displays inside at locations readily visible to the passenger, the schedule of rates of charges (such as the flag drop rates, additional mile fares, distance rates, hourly rates, waiting time rates charged per hour or other rates used to charge a passenger for services and a statement that liability insurance is required to be maintained on the vehicle with the Motor Vehicle Division of the Arizona Department of Transportation.

(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-305. Meters, fares, charges.**

(a) No taxicab company, executive sedan (VIP) service or operator of a taxicab or an executive sedan (VIP) shall operate or cause to be operated such vehicles on city streets unless such vehicles are equipped with meters maintained in accurate working order and certified by any registered service agency (RSA) which has been approved by the State of Arizona, Department of Weights and Measures.

(b) No taxicab company, executive sedan (VIP) service or operators of such vehicles, shall charge more than the amount shown on the meter unless there is a specific agreement to the contrary with the passenger or passengers prior to the commencement of the fare. In the case of a specific agreement to the contrary, no more than the agreed fare shall be charged.  
(Ord. No. 8051, § 2, 5-17-93; Ord. No. 9166, § 1, 11-23-98)

**Sec. 20-306. Direct routes required.**

No taxicab company or executive sedan (VIP) service or operator of such taxicab or such executive sedan (VIP) shall transport any passenger for hire from any point within the City of Tucson to any other point within the city by any route or method which is other than the most reasonably direct and rapid method available except at the specific direction and request of the passenger.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-307. Two-way radios required.**

Each taxicab or executive sedan (VIP) shall be equipped with a Federal Communication Commission (FCC) licensed radio/receiver/transmitter (mobile station or two-way radio) which is an integral part of an FCC mobile service system. Said service shall be operational on a 24-hour basis and in compliance with FCC requirements. No taxicab or executive sedan shall be operated unless such radio/receiver or transmitter is maintained in accurate working order.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-308. Civil infraction.**

(a) Any person, any taxicab company, executive sedan (VIP) service or operator of a taxicab or an executive sedan (VIP) who violates the provisions of this article shall be deemed liable for a civil infraction. Such person or persons shall be subject to the penalties for a civil infraction imposed pursuant to section 8-6.1.

(b) Whenever a taxicab or an executive sedan (VIP) is used in violation of the provisions of this article, the person or persons responsible for the violation shall be jointly and severally liable.  
(Ord. No. 8051, § 2, 5-17-93)

**Sec. 20-309. Police department and ParkWise enforcement agents authorized to issue citations.**

The police department officers and the ParkWise program manager or such traffic agents designated by the program manager as responsible for enforcing article VII (stopping, standing or parking) provisions of this chapter, may issue citations enforcing any provisions concerning taxicabs or executive sedans (VIP's) contained in this article.  
(Ord. No. 8051, § 2, 5-17-93; Ord. No. 10918, § 5, 8-9-11)

**Secs. 20-310 – 20-399. Reserved.**

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