

TUCSON, ARIZONA
Supp. No. 87 – 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 March 31, 2010. 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 year and revision number appearing on the lower left corner of each page revised in this package is “Supp. No. 87” If you have any questions, please contact American Legal Publishing at 1-800-445-5588.

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TUCSON, ARIZONA
Supp. No. 87 – Instruction Sheet

TUCSON CODE

CONTAINING
THE CHARTER AND GENERAL ORDINANCES
CITY OF TUCSON, ARIZONA

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Checklist of Up-to-Date Pages

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

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

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

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

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ARTICLE I. IN GENERAL

Sec. 2-1. City office hours.

Except on holidays and other days specifically designated by the mayor and council, and furlough days designated by the mayor and council or the city manager, the mayor, manager, clerk, director of finance, magistrate, attorney, director of transportation, director of procurement, director of human resources, planning and zoning commissioner, superintendent of the water department, and director of parks and recreation shall keep their offices open for the transaction of business from 8:00 a.m. until 5:00 p.m. each day on Monday through Friday.

When a holiday falls on a Sunday, the following Monday shall be observed as a holiday, with the exception of Sunday of each week, Mothers' Day, and Fathers' Day.

When a holiday falls on Saturday, the previous Friday shall be observed as a holiday.

All other offices of the city shall be open during such hours as directed by the city manager. (1953 Code, ch. 2, § 9; Ord. No. 3280, § 1, 6-23-69; Ord. No. 10691, § 1, 7-7-09, eff. 8-9-09; Ord. No. 10758, § 1, 2-9-10)

Charter reference – Authority to fix office hours, see ch. VII, § 1(35).

Sec. 2-2. Absences of appointive officers and heads of office and vacancies in appointive officers and heads of office positions.

Sec. 2-2(1). During the absence of an appointive officer or head of an office, with or without leave, or for any cause whatsoever, the senior officer or employee of the department or office, unless another officer or employee is specifically designated to so act by the appointive officer, shall immediately assume charge and direct the functioning of the office or department. The duty to act includes the necessary signature authority to carry on and perform the duties of the position until the appointive officer's return.

Sec. 2-2(2). Pending the filling of a vacancy of an appointive officer or head of an office position, the senior officer or employee of the department or office, unless another officer or employee is specifically designated to so act by the appointing officer, shall

immediately assume charge and direct the functioning of the office or department. The duty to act includes the necessary signature authority to carry on and perform the duties of the position until the vacancy is filled. (1953 Code, ch. 2, § 12; Ord. No. 9811, § 1, 2-10-03)

Sec. 2-3. Compensation of senior officers acting as department heads.

During the period in which any senior officer or employee of any department performs the duties of the head or chief thereof as provided in section 2-2 such officer or employee shall be paid during such period, in the discretion of the city manager, the same rate of pay as is regularly paid to the department head or chief for performing such duties.

(1953 Code, ch. 2, § 13)

Sec. 2-4. Residency requirement for specified city officers and employees.

(a) Except as provided in subsections (c) and (d), beginning May 13, 2008 and continuing thereafter, all notices of recruitments for the hiring of any of the officers and employees specified in subsection (b) shall include, as a condition of employment, a requirement that the officer or employee shall establish residency in the city limits within six (6) months of appointment to that position, and shall maintain residency in the city limits while serving in that position.

(b) The officers and employees subject to the requirements of subsection (a) are: city manager, deputy and assistant city manager, city attorney, city clerk, chief of the Tucson police department, chief of the Tucson fire department, presiding city magistrate, public defender, and the directors of the following departments: housing and community development, planning and development services, environmental services, finance, general services, human resources, information technology, parks and recreation, procurement, transportation, Tucson convention center, and water.

(c) The residency requirements of this section shall not apply to persons employed in the positions listed in subsection (b) on May 13, 2008 so long as they remain in that same position; provided however that the residency requirements shall apply to those persons if they subsequently become employed in a different position listed in subsection (b).

(d) Persons employed by the city on May 13, 2008 in positions other than those listed in subsection (b) are subject to the residency requirements of subsection (a) upon appointment to a position listed in subsection (b), but shall have the following time frames to establish residency after appointment:

- (1) Persons appointed between May 13, 2008 and January 1, 2010 shall have thirty (30) months to establish residency after appointment.
- (2) Persons appointed after January 1, 2010 shall have eighteen (18) months to establish residency after appointment.

(Ord. No. 10536, § 1, 5-20-08, eff. 6-28-08; Ord. No. 10757, § 1, 2-9-10)

Sec. 2-5. Building safety division; chief inspector.

There shall be a building safety division. There shall be chief inspector who shall have supervisory administrative control over the building safety division and all the functions thereof, and over the inspectors and other personnel therein.

(1953 Code, ch. 2, §§ 17a, 17c; Ord. No. 4871, § 1, 9-5-78)

Cross reference – Building, electricity, plumbing, gas, and mechanical regulations, ch. 6.

Sec. 2-6. Sale of property for nonpayment of district assessments.

Whenever the superintendent of streets of the city shall hold a sale of property for nonpayment of assessments under the provisions of A.R.S. section 9-700, as amended, and there is no purchaser other than the municipality who will pay the entire amount of the assessment, penalty and costs, including fifty cents (\$0.50) to the superintendent of streets for a certificate of sale, the superintendent of streets shall sell the lot or portion thereof to the person who will take the least quantity of land and then and there pay the amount of the assessment then delinquent including interest, penalty and costs due, and fifty cents (\$0.50) to the superintendent of streets for a certificate of sale, and deed shall issue to such purchaser subject to redemption as provided in A.R.S. section 48-605, as amended.

The lien on the entire lot, piece or parcel of land assessed, provided for in A.R.S. chapter 4, article 2, title 48, as amended, shall continue to be in effect for the amount of the assessment or portion thereof, including interest, penalties and costs thereafter to become due, and the land may again be sold should the assessment again become delinquent.

(1953 Code, ch. 2, § 17d)

State law reference – Authority, A.R.S. § 9-700.B.

Sec. 2-7. Statute of limitations on unpaid warrants.

No warrant to the director of finance for payment shall be paid from any fund, deposit or account, nor shall any legal action be brought on said warrant, unless it has been presented to said director of finance for payment before the close of the second fiscal year next after the fiscal year in which it shall have been issued.

(1953 Code, ch. 2, § 17e)

Sec. 2-8. Mayor's expense account.

Beginning July 1, 1955, and each year thereafter, the mayor of the city shall have an annual two thousand dollar (\$2,000.00) expense account which may be drawn upon and spent for any public purpose; a public purpose shall include entertainment of public guests, commemorating events of a public interest and advertising the advantages and resources of the city. All demands from this fund shall be accompanied by a statement from the mayor of the purpose for which the money has been or is to be used and that the expenditure was or is for a public purpose.

(1953 Code, ch. 2, § 17f; Ord. No. 3759, § 1, 12-13-71)

Editor's note – Ord. No. 3759, § 1, reenacted the provisions codified as § 2-8. The title of the ordinance provided for the elimination of provisions for entrance passes to Tucson Community Center events for present and former mayors and city councilmen.

Sec. 2-9. Reserved.

Editor's note – Section 2-9, requiring the filing of rules and regulations of commissions, boards and departments, derived from 1953 Code, ch. 2, § 17g, was repealed by § 1 of Ord. No. 7018, adopted Sept. 6, 1988. See § 10A-133 et seq.

Sec. 2-9.1. Reserved.

Editor's note – Section 2-9.1, specifying that nonattendance by numbers of governmental bodies be grounds for removal, derived from Ord. No. 3570, § 1, adopted Dec. 14, 1970, was repealed by § 1 of Ord. No. 7018, adopted Sept. 6, 1988. See § 10A-133 et seq.

**ARTICLE XXIII. CITIZEN
TRANSPORTATION ADVISORY
COMMITTEE**

Sec. 10A-240. Creation.

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

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

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

(b) *Appointment and terms.*

(1) *Appointment.*

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

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

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

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

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

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

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

(2) *Terms.*

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

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

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

Sec. 10A-242. Functions and purposes.

CTAC shall have the following functions and purposes:

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

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

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

- (d) Reviewing and reporting to the mayor and council on major transportation improvements such as traffic engineering and safety programs, roadway projects, and transit service changes;
- (e) Reviewing and making recommendations to the mayor and council on proposed state and federal legislation relating to transportation.
- (f) Consulting with the mayor and council as required by the mayor and council relative to specific transportation issues and needs which may develop in the future.
- (g) Reviewing and reporting to the mayor and council on the Regional Transportation Plan as developed by the Pima Association of Governments.
- (h) Annually reviewing the proposed Transportation Operating Budget and recommending to the mayor and council an annual operating budget.

(Ord. No. 10374, § 2, 2-13-07)

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

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

Sec. 10A-244. Limitation of powers.

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

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.
 - (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 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.
- (11) For taxable periods beginning from and after July 1, 2008, and ending before January 1, 2011, 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 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)

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, 2011, 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 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)

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, 2011, 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 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)

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.

(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)

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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- (4) Rental, leasing, or licensing for use of the following:
 - a. Prosthetics.
 - b. Income-producing capital equipment.
 - c. Mining and metallurgical supplies.

These exemptions include the rental, leasing, or licensing for use of tangible personal property which, if it had been purchased instead of leased, rented, or licensed by the lessee or licensee, would qualify as income-producing capital equipment or mining and metallurgical supplies.

- (5) Rental, leasing, or licensing for use of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or rental, leasing, or licensing for use of tangible personal property in this state by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
- (6) Separately billed charges for delivery, installation, repair, and/or maintenance as provided by regulation.
- (7) Charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services.
- (8) The gross income from coin-operated washing, drying, and dry cleaning machines, or from coin-operated car washing machines. This exemption shall not apply to suppliers or distributors renting, leasing, or licensing

for use of such equipment to persons engaged in the operation of coin-operated washing, drying, dry cleaning, or car washing establishments.

- (9) Rental, leasing, or licensing of aircraft that would qualify as aircraft acquired for use outside the state, as prescribed by regulation, if such rental, leasing, or licensing had been a sale.
- (10) Rental, leasing or licensing for use of an alternative fuel vehicle if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.

- (11) Rental, leasing, and licensing for use of solar energy devices, for taxable periods beginning from and after July 1, 2008. The lessor shall register with the department of revenue as a solar energy retailer. By registering, the lessor acknowledges that it will make its books and records relating to leases of solar energy devices available to the department of revenue and city, as applicable, for examination.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 8440, § 15, 1-23-95; Ord. No. 9069, § 1(8), 6-15-98; Ord. No. 9322, § 8, 11-22-99; Ord. No. 9652, § 5, 1-14-02; Ord. No. 10361, § 8, 12-19-06; Ord. No. 10754, § 4, 1-20-10, eff. 7-1-08)

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

Sec. 19-455. Restaurants and bars.

(a) The tax rate shall be at an amount equal to two (2) percent of the gross income from the business activity upon every person engaging or continuing in the business of preparing or serving food or beverage in a bar, cocktail lounge, restaurant, or similar establishment where articles of food or drink are prepared or served for consumption on or off the premises, including also the activity of catering. Cover charges and minimum charges must be included in the gross income of this business activity. (Reg. 445.1)

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

(c) The tax imposed by this section shall not apply to sales to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when sold for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.

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

(e) The tax imposed by this section shall not apply to sales of prepared food, beverages, condiments or accessories to a public educational entity, pursuant to any of the provisions of Title 15, Arizona Revised Statutes, to the extent such items are to be prepared or served to individuals for consumption on the premises of a public educational entity during school hours.

(f) For the purposes of this section, “accessories” means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
(Ord. No. 6674, § 3, 3-23-87; Ord. No. 6938, § 13, 4-25-88; Ord. No. 9069, § 1(9), 6-15-98; Ord. No. 10361, § 9, 12-19-06)

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

(a) *Tax Rate.* The tax rate shall be at an amount equal to two (2) percent of the gross income from the business activity upon every person engaging or

continuing in the business of selling tangible personal property at retail. (Regs. 460.2, 460.3, 460.6)

(b) *Burden of Proof.* The burden of proving that a sale of tangible personal property is not a taxable retail sale shall be upon the person who made the sale.

(c) *Exclusions.* For the purposes of this article, sales of tangible personal property shall not include:

- (1) Sales of stocks, bonds, options or other similar materials.
- (2) Sales of lottery tickets or shares pursuant to A.R.S. article I, chapter 5, title 5.
- (3) Sales of platinum, bullion or monetized bullion, except minted or manufactured coins transferred or acquired primarily for their numismatic value as prescribed by regulation. (Reg. 460.5)
- (4) Gross income derived from the transfer of tangible personal property which is specifically included as the gross income of a business activity upon which another section of this division imposes a tax shall be considered gross income of that business activity and are not includable as gross income subject to the tax imposed by this section. (Reg. 460.1)
- (5) Sales by professional or personal service occupations where such sales are inconsequential elements of the service provided. (Reg. 460.4)

(d) Reserved.

(e) When this city and another Arizona city or town with an equivalent excise tax could claim nexus for taxing a retail sale, the city or town where the permanent business location of the seller at which the order was received shall be deemed to have precedence; and for the purposes of this article, such city or town has sole and exclusive right to such tax.

(f) The appropriate tax liability for any retail sale where the order is received at a permanent business location of the seller located in this city

- and a petition requesting a refund of the protested portion of said payment; or
- (C) by petition accompanying a timely filed return contesting an amount reported but not paid; or
 - (D) by petition requesting review of denial of waiver of penalty as provided in subsection 19-540(g).
- (2) *Extension to file a petition.* In all cases, the taxpayer may request an extension from the tax collector. Such request must be in writing, state the reasons for the requested delay, and must be filed with the tax collector within the period allowed above for originally filing a petition. The tax collector shall allow a forty-five (45) day extension to file a petition when such written request has been properly and timely made by the taxpayer. The tax collector may grant an additional extension and may determine the corresponding time of any such extension at his sole discretion.
- (3) *Requirements for petition.*
- (A) The petition shall be in writing and shall set forth the reasons why any correction, abatement, or refund should be granted, and the amount of reduction or refund requested. The petition may be amended at any time prior to the time the taxpayer rests his case at the hearing or such time as the hearing officer allows for submitting of amendments in cases of redeterminations without hearings. The hearing officer may require that amendments be in writing, and in that case, he shall provide a reasonable period of time to file the amendment. The hearing officer shall provide a reasonable period of time for the tax collector to review and respond to the petition and to any written amendments.
 - (B) The taxpayer, as part of the petition, may request a hearing which shall be granted by the hearing officer. If no request for hearing is made the petition shall be considered to be submitted for decision by the hearing officer on the matters contained in the petition and in any reply made by the tax collector.
- (C) The provisions of this section are exclusive, and no petition seeking any correction, abatement, or refund shall be considered unless the petition is timely and properly filed under this section.
- (4) *Transmittal to hearing officer.* The city shall designate a hearing officer, who may be other than an employee of the city. The tax collector, if designated to receive petitions, shall forward any petition to the municipal tax hearing office (MTHO) within twenty (20) days after receipt, accompanied by documentation as to timeliness. In cases where the Hearing Officer determines that the petition is not timely or not in proper form, he shall notify both the taxpayer and the tax collector; and in cases of petitions not in proper form only, the hearing officer shall provide the taxpayer with an extension up to forty-five (45) days to correct the petition.
- (5) Hearings shall be conducted by a hearing officer and shall be continuous until the hearing officer closes the record. The taxpayer may be heard in person or by his authorized representative at such hearing. Hearings shall be conducted informally as to the order of proceeding and presentation of evidence. The hearing officer shall admit evidence over hearsay objections where the offered evidence has substantial probative value and reliability. Further, copies of records and documents prepared in the ordinary course of business may be admitted, without objection as to foundation, but subject to argument as to weight, admissibility, and authenticity. Summary accounting records may be admitted subject to satisfactory proof of the reliability of the summaries. In all cases, the decision of the hearing officer shall be made solely upon substantial and reliable evidence. All expenses incurred in the hearing shall be paid by the party incurring the same.

- (6) Redeterminations upon a “petition for redetermination” shall follow the same conditions, except that no oral hearing shall be held.
- (7) *Hearing ruling.* In either case, the hearing officer shall issue his ruling not later than forty-five (45) days after the close of the record by the hearing officer.
- (8) *Notice of refund or adjusted assessment.* Within sixty (60) days of the issuance of the hearing officer’s decision, the tax collector shall issue to the taxpayer either a notice of refund or an adjusted assessment recalculated to conform to the hearing officer’s decision.

(c) *Stipulations that future tax is also protested.*
 A taxpayer may enter into a stipulation with the tax collector that future taxes of similar nature are also at issue in any protest or appeal. However, unless such stipulation is made, it is presumed that the protest or appeal deals solely and exclusively with the tax specifically protested and no other. When a taxpayer enters into such a stipulation with the tax collector that future taxes of similar nature will be included in any redetermination, hearing, or court case, it is the burden of that taxpayer to identify, segregate, and keep record of such income or protested taxable amount in his books and records in the same manner as the taxpayer is required to segregate exempt income.

- (d) *When an assessment is final.*
 - (1) If a request for administrative review and petition for hearing or redetermination of an assessment made by the tax collector is not filed within the period required by subsection (b) above, such person shall be deemed to have waived and abandoned the right to question the amount determined to be due and any tax, interest, or penalty determined to be due shall be final as provided in subsections 19-545(a) and 19-555(f).
 - (2) The decision made by the hearing officer upon administrative review by hearing or redetermination shall become final thirty (30) days after the taxpayer receives the notice of refund or adjusted assessment required by

subsection (b)(8) above, unless the taxpayer appeals the order or decision in the manner provided in section 19-575.

(e) *(Reserved).*
 (Ord. No. 6674, § 3, 3-23-87; Ord. No. 7446, § 2.14, 7-2-90; Ord. No. 8784, § 22, 12-2-96; Ord. No. 9569, § 3, 6-18-01; Ord. No. 10754, § 5, 1-20-10, eff. 7-1-08)

Sec. 19-571. Jeopardy assessments. (Reg. 571.1)

(a) If the tax collector believes that the collection of any assessment or deficiency of any amounts imposed by this article will be jeopardized by delay, he shall deliver to the taxpayer a notice of such finding and demand immediate payment of the tax or deficiency declared to be in jeopardy, including interest, penalties and additions.

(b) Jeopardy assessments are immediately due and payable, and the tax collector may immediately begin proceedings for collection. The taxpayer, however, may stay collection by filing, within ten (10) days after receipt of notice of jeopardy assessment, or within such additional time as the tax collector may allow, by bond or collateral in favor of the city in the amount tax collector declared to be in jeopardy in his notice.

(c) “Bond or collateral,” as required by this section.

- (1) *Shall mean either:*
 - a. A bond issued in favor of the city by a surety company authorized to transact business in this state and approved by the director of insurance as to solvency and responsibility; or
 - b. Collateral composed of securities or cash which are deposited with and kept in the custody of the tax collector.
- (2) Shall be of such form that it may, at any time without notice, be applied to any tax, penalties or interest due and payable for the purposes of this article. Securities held as collateral by the tax collector must

tations therefor, when a motor-vehicle transporter claims such the exemption.

i. Reserved.

(6) Any additional documentation as the tax collector, by regulation, shall deem necessary for any specific class of taxpayer by reason of the specialized business activity of specific exemptions afforded to that class of taxpayer.

(7) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt and excluded expenditures as defined by this article.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 9840, § 8, 5-5-03)

Reg. 19-350.3. Recordkeeping: Out-of-city and out-of-state sales.

(a) *Out-of-City Sales.* Any person engaging or continuing in a business who claims out-of-city sales shall maintain and keep accounting records or books indicating separately the gross income from the sales of tangible personal property from such out-of-city branches or locations.

(b) *Out-of-State Sales.* Persons engaged in a business claiming out-of-state sales shall maintain accounting records or books, indicating for each out-of-state sale the following documentation:

- (1) Documentation of location of the buyer at the time of order placement; and
- (2) Shipping, delivery, or freight documents showing where the buyer took delivery; and
- (3) Documentation of intended location of use or storage of the tangible personal property sold to such buyer.

(Ord. No. 6674, § 3, 3-23-87; Ord. No. 10754, § 6, 1-20-10, eff. 7-1-08)

Reg. 19-360.1. Proof of exemption: Sale for resale; sale, rental, lease, or license of rental equipment.

A claim of purchase for resale or of purchase, rental, lease or license for rent, lease or license is valid only if the evidence is sufficient to persuade a reasonably prudent businessman that the particular item is being acquired for resale or for rental, lease or license in the ordinary course of business. The fact that the acquiring person possesses a privilege license number; and makes a verbal claim of “sale for resale or lease” or “lease for re-lease” does not meet this burden and is insufficient to justify an exemption. The “reasonable evidence” must be evidence which exists objectively, and not merely in the mind of the vendor, that the property being acquired is normally sold, rented, leased or licensed by the acquiring person in the ordinary course of business. Failure to obtain such reasonable evidence at the time of the transaction will be a basis for disallowance of any claimed deduction on returns filed for such transactions.

(Ord. No. 6674, § 3, 3-23-87)

Reg. 19-360.2. Proof of exemption: Exemption certificate.

For the purpose of proof of exemption, in transactions other than those in which the proof is set by standard documentation as detailed in regulations 19-350.1 and 19-360.1, the minimum acceptable proof and documentation for each transaction shall be the completion, at the time of the transaction, in all material respects, of a certificate containing all the information set forth below. For the purpose of validating the vendor’s claim of exemption, such certificate is sufficient if executed by any person with apparent authority to act for the customer, and the information provided validates the claim.

INVALID UNLESS COMPLETED IN FULL

VENDOR'S NAME _____ Sales Invoice No. _____

Customer's Exemption Claim
City of Tucson Privilege License (Sales) Tax

Customer's Business Name: _____

Customer's Business Address: _____

Specific Business Activity:
(e.g., if retailer, lessor, or manufacturer, specify items
leased, sold or made, i.e., cars, computers, clothes,
etc.) _____

Customer's License Nos. _____ City: _____ State: _____

ITEMS CLAIMED AS EXEMPT FROM TAX

_____ : All Items on This Invoice or Purchase Order.

or

_____ : Only Those Items Marked With An "E".

REASON FOR CLAIMED EXEMPTION:

_____ : The items claimed as exempt are sold, rented, leased or
licensed by the above-named customer in the normal
course of its business activity.

_____ : The items claimed as exempt are exempt from the City
of Tucson Privilege Tax for the following specific
reason(s):

CUSTOMER'S CERTIFICATE

I certify that the above information is accurate to the best of my information and belief, and that I am authorized by the Customer above to acquire the items claimed as exempt on a tax-free basis on its behalf. I further understand that the making of a false or fraudulent claim to obtain a tax exemption is a Class Two Misdemeanor under City Code Section 19-580.

Name Date

Title

(Ord. No. 6674, § 3, 3-23-87)

(f) The parks director is empowered to issue permits authorizing the consumption and possession of malt beverages in public parks and to adopt rules and procedures for the issuance of such permits. (Ord. No. 5558, § 3, 5-3-82; Ord. No. 7530, § 1, 12-17-90; Ord. No. 9261, § 2, 8-2-99; Ord. No. 9757, § 5, 8-5-02; Ord. No. 9850, § 4, 5-12-03)

Sec. 21-9. Adult major sports; fees; rosters; minimum number of players per sponsor team; disposition of fees.

Sec. 21-9(1). The adult basketball, softball, volleyball, and baseball programs shall be self-supporting as far as direct costs of personnel, space rental, and supplies are involved. Therefore, once each year, or more often in the discretion of the department of parks and recreation, the department shall publish and make available to members of the general public a schedule of team and player fees for the adult basketball, softball, volleyball, and baseball programs.

Fees – adult sports leagues. The fees for adult sports leagues (per team, per season) shall be:

Baseball.....	\$980.00
Basketball.....	449.00
Basketball (fall).....	191.00
Flag football.....	680.00
Sand volleyball.....	102.00
Softball fastpitch (spring).....	400.00
Softball fastpitch (fall).....	338.00
Softball fastpitch (women).....	338.00
Softball slowpitch (spring).....	293.00
Softball slowpitch (spring).....	235.00
Softball slowpitch (fall).....	277.00
Ultimate Frisbee.....	150.00
Volleyball.....	465.00

Placement of teams in divisions shall be in accordance with regulations or rules of the city parks and recreation director. All fees shall be received by the city on or before the annual league inception date.

Track and Field/Road Races (per adult).....	\$3.00
(per child).....	2.00

(Ord. No. 5213, § 1, 8-4-80; Ord. No. 6758, § 1, 8-3-87; Ord. No. 9261, § 3, 8-2-99; Ord. No. 9757, § 6, 8-5-02; Ord. No. 9850, § 5, 5-12-03; Ord. No. 10260, § 2, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-9(2). The minimum number of players for sponsored league teams shall be at the discretion of the parks director. (Ord. No. 6758, § 1, 8-3-87)

Sec. 21-9(3). On or before the league inception date, the city parks and recreation director shall receive from each team a roster of participants from whom a fee is required by this section. The director shall be promptly notified of any changes in the roster during the season; and no person shall play who has not paid the required fee, or who is a replacement for such person and notice thereof has not been so given the director. No team shall utilize city facilities until these roster requirements have been fulfilled. Appropriate league sanction shall be imposed for any violation of this minor section and shall include forfeiture of any game in, or in connection with which, such violation occurred. A second violation of this minor section during a league season shall result in immediate expulsion from the league of that team and forfeiture of all sponsor and participant fees paid to the city.

Sec. 21-9(4). All fees paid pursuant to this section shall be deposited in the general fund. (Ord. No. 9757, § 6, 8-5-02) (Ord. No. 3557, § 1, 11-23-70; Ord. No. 4466, § 1, 4-12-76; Ord. No. 9757, §§ 5, 6, 8-5-02; Ord. No. 9850, § 5, 5-12-03)

Sec. 21-10. Fees – Tennis courts.

The fees for use of city tennis courts at the Randolph Tennis Center, the Ft. Lowell Park, and the Himmel Park tennis courts shall be:

Daytime:

Adults: Two dollars and fifty cents (\$2.50) per person per one and one-half (1 1/2) hour increment*.

Seniors (62 and older): Two dollars (\$2.00) per person per one and one half (1 1/2) hour increment*.

Youth (17 and under): One dollar (\$1.00) per person per one and one-half (1 1/2) hour increment*.

Adult Monthly Daytime Pass..... \$30.00

With reservation (per court, per use)..... \$4.00

Junior (youth 17 and under)
 Monthly Daytime Pass..... 15.00
 Senior Monthly Daytime Pass..... 20.00

Evening:

Ten dollars (\$10.00) per court for each one and one-half (1 1/2) hour increment.

**Note:* Unlimited play will be allowed during daytime hours on Monday through Friday. If all courts are in use, play will be limited to the one and one-half (1 1/2) hour increment.

(Ord. No. 4348, § 1, 5-12-75; Ord. No. 4658, § 1, 5-23-77; Ord. No. 5785, § 1, 6-13-83; Ord. No. 7104, § 2, 12-12-88; Ord. No. 7859, § 1, 7-6-92; Ord. No. 9261, § 4, 8-2-99; Ord. No. 9757, § 7, 8-5-02)

Sec. 21-11. Same – Handball courts.

The fees for use of city handball courts at the Randolph Park center shall be:

Daytime: Five dollars (\$5.00) per court for each one and one-half (1 1/2) hour increment.

Evening: Six dollars (\$6.00) per court for each one and one-half (1 1/2) hour increment.

(Ord. No. 4348, § 1, 5-12-75; Ord. No. 4658, § 2, 5-23-77; Ord. No. 5213, § 2, 8-4-80; Ord. No. 5785, § 2, 6, 3.83; Ord. No. 7104, § 3, 12-12-88; Ord. No. 7859, § 2, 7-6-92; Ord. No. 9261, § 5, 8-2-99)

Sec. 21-12. Same – Swimming pool admission, swim lesson, competitive swimming program, and synchronized swimming program fees and rental rates.

Fees for admission to and use of city swimming pools and swim lessons shall be as follows:

(1) *Daily admission:*

Adults (18 years and older). \$2.00
 Includes wading pools
 Youth (17 and under)..... 1.00
 Includes wading pools

(2) *Multiple admission punch pass (30 visits):*
 Adults (18 years and older). \$50.00
 Youth (17 years and under). 20.00

(3) *Swimming passes:*
 Adults (18 years and older). 75.00
 Youth (17 years and under). 30.00
 Family (includes 2 adults/2 children). 100.00
 Each additional child, same family. 20.00
 Annual pass:
 Adults (18 years and older). 100.00
 Juniors (under 18 years)..... 40.00
 Family (includes 2 adults/2 children). 150.00
 Each additional child, same family..... 25.00
 Unlimited use during pool hours subject to available water space.

(4) *Pool rental rates:*
Pool parties and private group use:
 Base rental, two hour minimum, including 2 lifeguards, plus additional guard costs, per hour:..... 45.00 - 170.00

(5) *Swim lessons:*
 Adults (18 years and older) (per two (2) week session). 15.00
 Youth (17 and under) (per two (2) week session). 10.00

(6) *Competitive swimming program.* 30.00

(7) *Synchronized swimming program.* . . . 40.00

(8) *Diving lessons (ages 12+)* (per two (2) week session). 35.00

(Ord. No. 4466, § 2, 4-12-76; Ord. No. 4657, § 1, 5-23-77; Ord. No. 5213, § 3, 8-4-80; Ord. No. 7104, § 4, 12-12-88; Ord. No. 7210, § 1, 6-5-89; Ord. No. 7859, § 3, 7-6-92; Ord. No. 8065, § 1, 6-14-93; Ord. No. 8338, § 1, 8-1-94; Ord. No. 9261, § 6, 8-2-99; Ord. No. 9757, § 8, 8-5-02; Ord. No. 9850, § 6, 5-12-03; Ord. No. 10260, § 3, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-13. Same – Recreational classes.

Four (4) times each year, a listing of all instructional recreational classes offered by the department shall be published and made available to members of the general public, which program schedule shall state the fee per person enrolled in the program. The fees per person for the lessons or classes shall be established by the department based on the direct costs of the program plus an overhead charge of one hundred (100) percent for program supervision, registration and department administrative costs. (Ord. No. 4466, § 2, 4-12-76; Ord. No. 4657, § 2, 5-23-77; Ord. No. 5213, § 4, 8-4-80; Ord. No. 7104, § 5, 12-12-88; Ord. No. 7859, § 4, 7-6-92; Ord. No. 9261, § 7, 8-2-99; Ord. No. 9757, § 9, 8-5-02; Ord. No. 9850, § 7, 5-12-03)

Sec. 21-13.1. Program registration fees.

KIDCO Youth Recreation Program per school semester:

Non-refundable registration fee (per person): \$300.00

Summer session (eight (8) week program): 100.00
(Ord. No. 9757, § 10, 8-5-02; Ord. No. 9850, § 8, 5-12-03; Ord. No. 10260, § 4, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-13.2. Fees – Senior trip programs.

Senior trip program. The fees per person for each senior trip shall be established by the department based upon fifty (50) percent of the direct cost of providing each trip, divided by the number of participants. (Ord. No. 7860, § 1, 7-6-92; Ord. No. 9757, § 11, 8-5-02; Ord. No. 9850, § 9, 5-12-03; Ord. No. 10260, § 5, 3-7-06)

Editor’s note – It should be noted that § 15 of Ord. No. 10260 provides for an effective date of July 1, 2006.

Sec. 21-14. Same – Use of equipment.

Sec. 21-14(1). The fees for use of event equipment by civic, social, religious, charitable, commercial or other users, for an initial minimum rental period (specified below) shall be as follows:

(1) *Double display booth unit (2 booths per unit):*

- a. *Without electrical:*
 - Regular. \$140.00
 - Regular outside city. 220.00
 - Non-profit. 100.00
- b. *With standard electrical:*
 - Regular. 230.00
 - Regular outside city. 240.00
 - Non-profit. 170.00

(2) *Bleacher:*

- a. *4-tier:*
 - Regular. 380.00
 - Regular outside city. 620.00
 - Non-profit. 280.00
- b. *Texas Green Front:*
 - Regular. 410.00
 - Regular outside city. 680.00
 - Non-profit. 305.00
- c. *10-tier:*
 - Regular. 755.00
 - Regular outside city. 1,255.00
 - Non-profit. 550.00

(3) *Picnic table:*

- Regular. 55.00
- Regular outside city. 95.00
- Non-profit. 45.00

(4) *Portable staging:*

- a. *Small (up to 16' X 16') without electrical:*
 - Regular. 290.00
 - Regular outside city. 480.00
 - Non-profit. 210.00
- b. *Small (up to 16' X 16') with standard electrical:*
 - Regular. 380.00
 - Regular outside city. 620.00
 - Non-profit. 280.00

- c. *Large (over 16' X 16') without electrical:*
 Regular. \$570.00
 Regular outside city. 940.00
 Non-profit. 415.00
- d. *Large (over 16' X 16') with standard electrical:*
 Regular. 680.00
 Regular outside city. 1,120.00
 Non-profit. 500.00
- (5) *Ticket booth:*
 - a. *Without electrical:*
 Regular. 180.00
 Regular outside city. 300.00
 Non-profit. 145.00
 - b. *With standard electrical:*
 Regular. 210.00
 Regular outside city. 380.00
 Non-profit. 170.00
- (6) *Kennedy Park Puesto (permanent concession booth) (per day):*
 - a. Small Puesto. 145.00
 - b. Large Puesto. 240.00
- (7) *P.A. system/per day:*
 - a. Small. 50.00
 - b. Large. 100.00
- (8) *Cardboard trash container. 9.00*

Other electrical services as requested will be charged on a one hundred (100) percent cost recovery basis for labor and material.

The above fees shall be for an initial minimum period as follows:

- a. *Bleachers:*. One week
- b. *All other equipment:*. Three days

If equipment is to be used longer than the initial minimum rental period, additional fees will be charged. The additional use fees will be twenty (20) percent of the original fee for each additional similar time period that the equipment is used. Additionally, a non-refundable deposit equal to fifteen (15) percent of the total cost will be required.
 (Ord. No. 4466, § 2, 4-12-76; Ord. No. 4657, § 3, 5-23-77; Ord. No. 8046, § 2, 5-10-93; Ord. No. 8302, §§ 1, 2, 6-13-94; Ord. No. 8494, §§ 1, 2, 5-1-95; Ord. No. 9261, § 8, 8-2-99; Ord. No. 9757, § 12, 8-5-02; Ord. No. 10260, § 6, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-14.1. Same – Archer, Quincie Douglas, El Rio, Freedom, Northwest, Randolph, and Santa Rosa Center use.

The fees for use of gymnasium and/or weightroom shall be as follows:

Daily pass:
 Adult (18 years and older). \$1.50
 Youth (17 and under) and Seniors (62 and older). 1.00

20-punch pass:
 Adult (18 years and older). 25.00
 Youth (17 and under) and Seniors (62 and older). 16.00

Annual pass:
 Adult (18 and older). 88.00
 Youth (17 and under) and Seniors (62 and older). 66.00

Quarterly pass:
 Adult (18 and older). 24.00
 Youth (17 and under) and Seniors (62 and older). 18.00

Gymnasium rental:
 Full gym, per hour. 60.00
 Half gym, per hour. 30.00
 Gymnastics area, per hour. 50.00
 Outdoor Covered Basketball Court (per hour). 15.00
 (Ord. No. 7104, § 8, 12-12-88; Ord. No. 9225, § 1, 5-10-99; Ord. No. 9757, § 13, 8-5-02; Ord. No. 9850, § 10, 5-12-03; Ord. No. 10260, § 7, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-14.2. Same – Clements, El Pueblo and Udall Center use.

The fees for use of gymnasium, weightroom, indoor track, racquetball courts, locker rooms and game areas shall be as follows:

Daily pass for use of all facilities except racquetball courts:

Family.....	\$4.00
Adult.....	2.00
Youth (17 and under) and Seniors (62 and older).....	1.50
Single head of household.....	2.50
Daily pass racquetball court fees.....	3.00

Annual pass – Use of all facilities including racquetball courts and 50 percent discount on Clement, El Pueblo and Udall Center aerobic/fitness classes:

Family.....	420.00
Adult.....	195.00
Youth (17 and under) and Seniors (62 and older).....	133.00
Single head of household.....	228.00

Quarterly passes – Use of all facilities, including racquetball courts and 50 percent discount on Clement, El Pueblo and Udall Center aerobic/fitness classes:

Family.....	110.00
Adult.....	51.00
Youth (17 and under) and Seniors (62 and older).....	35.00
Single head of household.....	57.00

Gymnasium rental:

Full gym, per hour.....	60.00
Half gym, per hour.....	30.00
Gymnastics area, per hour.....	50.00
Annual indoor track walking pass. . .	50.00

(Ord. No. 7390, § 2, 4-2-90; Ord. No. 7698, § 1, 10-7-91; Ord. No. 7859, § 5, 7-6-92; Ord. No. 8920, § 1, 8-4-97; Ord. No. 9225, § 2, 5-10-99; Ord. No. 9757, § 14, 8-5-02; Ord. No. 9850, § 11, 5-12-03; Ord. No. 10260, § 8, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-14.3. Same – Hi Corbett Stadium use.

The fees for use of Hi Corbett shall be as provided below. In addition, the Parks and Recreation director is authorized to negotiate charges for a percentage of parking or concessions revenue to be generated by an event, and to charge for additional costs based on required staff time including a forty-six (46) percent overhead rate.

(Daily)

Stadium/with lights/parking lot:*

Regular.....	\$1,200.00
Non-profit.....	900.00
*plus hourly fee for lights of:.....	150.00

Parking lot (per space):

Regular.....	1.25
Non-profit.....	1.00

Concourse/parking lot:

Regular.....	600.00
Non-profit.....	550.00

Scoreboard:

Daily.....	35.00
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Staff support for use/events: Direct costs, including overhead of forty six (46) percent.

Clean-up (deposit – refundable). 1,000.00

Marquees (weekly fee/per side)..... 50.00
(Ord. No. 9261, § 9, 8-2-99; Ord. No. 9757, § 15, 8-5-02; Ord. No. 10260, § 9, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-15. Non-city resident rates.

Program and service fees and charges for non-city residents shall be established. Rates shall not exceed the direct cost of the program or service plus twenty-five (25) percent for administrative overhead. Each fiscal year the director of parks and recreation shall publish a schedule of fees and charges for programs and services defining the non-city resident rate structure.

(Ord. No. 9850, § 12, 5-12-03)

Sec. 21-16. Same – Use of certain meeting rooms; reservation fee for ramadas, sport fields, volley ball courts, bandshells, outdoor performance center, rodeo grounds, and fees for special maintenance.

Sec. 21-16(1). The hourly fee for use of meeting rooms at any parks and recreation department center shall be as follows:

<i>Small meeting room (capacity 25):</i>	
Regular, per hour.	\$16.00
Non-profit, per hour.	8.00
<i>Medium meeting room (capacity 25-50):</i>	
Regular, per hour.	34.00
Non-profit, per hour.	17.00
<i>Large meeting room (capacity 50+):</i>	
Regular, per hour.	50.00
Non-profit, per hour.	25.00

An additional twenty dollars (\$20.00) per hour fee will be charged if reserved outside of regular center hours.

Registered neighborhood associations/coalitions with the department of neighborhood resources will be allowed twelve (12) meetings per year at no cost to the neighborhood/coalition. Reservations must be coordinated through the department of neighborhood resources for center facilities.

Sec. 21-16(1)(1). The fees for use of meeting rooms shall be as provided above. The parks and recreation director is authorized to negotiate meeting room rental rates for commercial organizations based on market comparisons in an amount not to exceed five (5) percent of revenue potential from the use. (Ord. No. 9261, § 10, 8-2-99; Ord. No. 9757, § 17, 8-5-02; Ord. No. 9850, § 13, 5-12-03; Ord. No. 10260, § 10, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-16(2). The fees for reservation and use of any ramadas, reserved park areas, special interest areas, and rodeo grounds shall be as follows:

- (1) *Ramadas (per reservation)*. \$15.00
Two (2) consecutive same-day reservations. 25.00
- (2) *Overnight parking for events:* (per space per night). 10.00
- (3) *Reserved park areas (defined areas within parks subject to reservation):* (daily). 26.00
- (4) *Special interest areas (hourly):*
Garden of Gethsemane (hourly, two (2) hours minimum)
Regular rate. 30.00
Non-profit. 17.00
Reid Park Rose Garden (hourly, two (2) hours minimum). . . . 50.00
La Placita (hourly, two (2) hours minimum). . . . 50.00
- (5) *Park special events:* The parks and recreation director is authorized to negotiate special event rates for events at any parks and recreation facility. Special event rates shall be based on nature of the event, costs incurred in supporting the event, lost revenues resulting from the event, and market comparisons in an amount not to exceed five (5) percent of revenue potential from the use. The parks and recreation director is authorized to establish maintenance, damage, and event refundable deposits based on the nature of the event.
- (6) *Rodeo Grounds – daily:*
Regular rate
Available use areas:
Entire available facility. 960.00
Arena. 360.00
West grandstand seating. 360.00
North grandstand seating. 120.00
East grandstand seating. 240.00
Livestock management areas. 300.00
West parking. 240.00
North parking. 240.00
East parking. 180.00
Snack bars, each. 120.00

Rodeo Grounds – daily:

Non-profit rate

Available use areas:

Entire available facility.	\$400.00
Arena.	150.00
West grandstand seating.	150.00
North grandstand seating.	50.00
East grandstand seating.	100.00
Livestock management areas.	125.00
West parking.	100.00
North parking.	100.00
East parking.	75.00
Snack bars, each.	60.00

Daily rates apply to all set-up and/or breakdown time in excess of twenty-four (24) hours per event.

- (7) *Rodeo Grounds food and beverage concessions fee:* The parks and recreation director is authorized to negotiate food and beverage concession charges which will be one (1) percent to five (5) percent of the net proceeds from an event after taxes.

Rodeo Grounds ticket surcharge fee: Fifty cents (\$0.50) to one dollar (\$1.00) per ticket sold, excluding complimentary tickets, as negotiated by the director of parks and recreation.

Rodeo Grounds reservation fee: A twenty-five dollar (\$25.00) non-refundable fee will be charged to reserve the Tucson rodeo grounds. This will be credited to the billable amount at the end of the event.

Rodeo Grounds deposits: The parks and recreation director is authorized to establish maintenance, damage, and special event refundable deposits based on the nature of the event.

All revenue generated by the rodeo grounds will be deposited into a Rodeo Grounds revenue account to be utilized for rodeo grounds operations and improvements.

(Ord. No. 5213, § 6, 8-4-80; Ord. No. 5373, § 3, 5-18-81; Ord. No. 9261, § 10, 8-2-99; Ord. No. 9292, § 1, 10-4-99; Ord. No. 9757, § 17, 8-5-02; Ord. No. 9850, § 14, 5-12-03; Ord. No. 10260, § 11, 3-7-06; Ord. No. 10594, § 5, 10-7-08; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-16(3). The following fees shall be charged for use of sports field, volleyball courts, and in-line skating rink:

- (1) *Organized tournament use:*

Volleyball courts, daily, per court:

Regular.	\$105.00
Non-profit groups (501(c)3).	50.00

Sports fields, daily, per field:

Regular.	155.00
Non-profit groups (501(c)3).	80.00

In-line skating/hockey rink tournament/special event/clinic rate:

Regular.	80.00
Non-profit groups (501(c)3).	40.00

- (2) *Other uses:*

Volleyball courts:

Day (three (3) hours).	12.00
Night (two (2) hours).	16.00

Sports fields:

Day (three (3) hours).	20.00
Night (two (2) hours).	30.00

Reid Park Baseball Field surcharge:

(per hour).	15.00
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Dog training area:

Day (three (3) hours).	16.00
Night (two (2) hours).	20.00

In-line skating/hockey rink:

Day (three (3) hours) (8:00 a.m.-6:00 p.m.).	7.00
Night (two (2) hours) (6:00 p.m.-8:00 p.m. or 8:00 p.m.-10:00 p.m.).	12.00

(Ord. No. 5172, § 1, 6-23-80; Ord. No. 5373, § 4, 5-18-81; Ord. No. 8578, § 1, 10-2-95; Ord. No. 9261, § 10, 8-2-99; Ord. No. 9757, § 17, 8-5-02; Ord. No. 9850, § 15, 5-12-03; Ord. No. 10260, § 12, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-16(4). There shall be a fee for use of bandshells:

- (1) *Armory, La Mariposa, or Udall bandshells daily:*
 Regular..... \$155.00
 Non-profit..... 100.00
- (2) *Kennedy daily:*
 Regular..... 180.00
 Non-profit..... 125.00
- (3) *Himmel Park Amphitheater area daily:*
 Regular..... 35.00
 Non-profit..... 17.00

Bandshells and amphitheaters may be reserved in advance upon payment of the fee.

- (4) *The following fees, in addition to a fifty dollar (\$50.00) light fee, shall be charged for the hourly use of the Reid Park Outdoor Performance Center:*

Stage only, with lights, two-hour minimum:
 Regular..... 40.00
 Non-profit..... 35.00

Stage and inside facilities, two-hour minimum:
 Regular..... 100.00
 Non-profit..... 80.00

Stage and inside facilities and green room, two-hour minimum:
 Regular..... 120.00
 Non-profit..... 100.00

- (5) *The following fees shall be charged for the use of audio equipment and lighting system at the Reid Park Outdoor Performance Center:*

Audio Package “A”
 Regular..... \$290.00/2 hrs + \$100.00/hr thereafter
 Non-profit..... \$260.00/2 hrs + \$100.00/hr thereafter

Audio Package “B”
 Regular..... \$955.00/4 hrs + \$160.00/hr*
 Non-profit..... \$715.00/4hrs + \$160.00/hr*

Audio Package “C”
 Regular..... \$1,800.00/4hrs + \$200.00/hr*
 Non-profit..... \$1,680.00/4hrs + \$200.00/hr*

Lighting System “A”
 Regular/day..... \$100.00
 Non-profit/day..... 85.00

Lighting System “B”
 Regular/day..... 165.00
 Non-profit/day..... 150.00

* hourly charge after initial four (4) hours

- (6) Outdoor performance center concession stand (per event three (3) day max): \$155.00.
- (7) The director of the department of parks and recreation is authorized to negotiate fees/deposits for “profit” events.

(7)(1) *Amphitheater/bandshells/outdoor performance centers:* Food and beverage concessions fee: The parks and recreation director is authorized to negotiate food and beverage concession charges based on market comparisons.

Amphitheater/bandshells/outdoor performance centers: One dollar (\$1.00) per ticket sold, excluding complimentary tickets, or as negotiated by the director of parks and recreation based on size, length of event, and market comparisons.

(Ord. No. 7390, § 1, 4-2-90; Ord. No. 9261, § 10, 8-2-99; Ord. No. 9757, § 17, 8-5-02; Ord. No. 9850, § 16, 5-12-03; Ord. No. 10260, § 13, 3-7-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-16(5). The users of any park facility referred to in this chapter may request special maintenance of any athletic facility referred to in this chapter. The request shall be in writing at least twenty-four (24) hours prior to the requested special maintenance. In writing, the department

Effective November 1, 2004, the schedule of resident greens fees for all municipal golf courses is as follows:

Winter Season (November 1 through May 31):

Randolph North and Dell Urich:

<i>Nine-holes:</i>	2004	2005	2006	2007	2008
Residents	\$17.00	\$18.00	\$19.00	\$19.00	\$20.00
Resident Senior Citizens	14.00	15.00	16.00	16.00	17.00

El Rio, Fred Enke, and Silverbell:

<i>Nine-holes:</i>	2004	2005	2006	2007	2008
Residents	\$14.00	\$14.00	\$15.00	\$15.00	\$16.00
Resident Senior Citizens	11.00	11.00	12.00	12.00	13.00

Randolph North and Dell Urich:

<i>Eighteen-holes:</i>	2004	2005	2006	2007	2008
Residents	\$29.00	\$31.00	\$32.00	\$33.00	\$34.00
Resident Senior Citizens	24.00	26.00	27.00	28.00	29.00
Premium Rate (January 1 through March 31, includes cart rental; reserved 8 to 120 days in advance)	47.00	49.00	50.00	51.00	52.00
Pre-Booking Rate (November 1 through December 31, and April 1 through May 31, includes cart rental; reserved 8 to 120 days in advance)	43.00	45.00	46.00	47.00	48.00

El Rio, Fred Enke, and Silverbell:

<i>Eighteen-holes:</i>	2004	2005	2006	2007	2008
Residents	\$24.00	\$25.00	\$26.00	\$27.00	\$28.00
Resident Senior Citizens	19.00	20.00	21.00	22.00	23.00
Pre-Booking Rate (November 1 through December 31, and April 1 through May 31, includes cart rental; reserved 8 to 120 days in advance)	48.00	49.00	50.00	51.00	52.00

(Ord. No. 9334, § 1, 12-13-99; Ord. No. 10070, § 7, 10-25-04)

Sec. 21-25.7. Authorization to discount golf rates.

The director of parks and recreation, with the approval of the city manager, is authorized to establish golf rate specials, at rates lower than provided in Article II, City Municipal Golf Courses, when excess golf course capacity exists or golf market conditions warrant.

(Ord. No. 9334, § 1, 12-13-99)

Sec. 21-25.8. Authorization to establish food, beverage and merchandise prices.

The director of parks and recreation, with the approval of the city manager, is authorized to establish prices for food, beverage and merchandise sold at city municipal golf courses.

(Ord. No. 9334, § 1, 12-13-99)

Sec. 21-25.9. Tucson City Golf employee greens fee.

All Tucson City Golf employees are permitted to play golf on any city golf course at the greens fee rate of ten dollars (\$10.00) per 18-hole play.

Play at the Tucson City Golf employee greens fee rate is subject to the following terms and conditions:

- (a) That the qualified employees obtain a employee golf card, which card shall be carried at all times while playing under the employee greens fee. Tucson City Golf employees shall obtain such cards from the parks and recreation department.
- (b) Employees qualified under this section shall not be entitled to the privilege of play by reservation.
- (c) Employees qualified under this section shall not be entitled to play at the employee greens fee rate if other golfers who would pay an equal or higher rate are waiting to play.

(Ord. No. 9499, § 1, 12-11-00)

Sec. 21-25.10. Authorization to establish reservation policies.

The director of parks and recreation, with the approval of the city manager, is authorized to establish reservation policies for individuals, clubs, groups and tournaments for play at city municipal golf course courses, including policies for non-compliance.

(Ord. No. 9744, § 1, 8-5-02)

Sec. 21-25.11. Authorization to establish frequent user discount policies.

The director of parks and recreation, with the approval of the city manager, is authorized to establish discount policies for frequent users of city municipal golf courses. The discount policy shall be on file in the city clerk's office.

(Ord. No. 10070, § 8, 10-25-04)

Sec. 21-26. Collection of fees.

The appropriate fee shall be collected from every player before a permit to play on city municipal golf courses is issued, unless the issuance of a permit without payment of fee is authorized by the director of parks and recreation with the approval of the city manager.

(Ord. No. 9334, § 1, 12-13-99)

Sec. 21-27. Violations, penalty.

Any violation of this article shall be a misdemeanor and shall be punishable by a fine of not less than five dollars (\$5.00) nor more than fifty dollars (\$50.00) for each offense.

(Ord. No. 9334, § 1, 12-13-99)

Sec. 21-28. Reserved.

Sec. 21-29. Reserved.

Editor's note – Ord. No. 10070, § 9, adopted Oct. 25, 2004, repealed § 21-29, which pertained to locker rental fees and derived from Ord. No. 9334, § 1, adopted Dec. 13, 1999.

Secs. 21-30 – 21-37. Reserved.

ARTICLE III. RESERVED*

Secs. 21-38 – 21-50. Reserved.

**ARTICLE IV. GENE REID PARK ZOO
ADMITTANCE FEES****

Sec. 21-51. Schedule.

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

- Adults (ages 15 through 61). \$7.00
- Senior citizens (ages 62 and over). 5.00
- Children (ages 2 through 14). 3.00
- Reserved school groups (per person). 1.00
- Children (under age 2) when accompanied by an adult. Free

(b) Passes for free admission to the zoo may be issued by the director of the department of parks and recreation to such persons or members of such organizations that make substantial contributions to the zoo in money, property, or services.
(Ord. No. 3812, § 1, 3-27-72; Ord. No. 4149, § 1, 3-11-74; Ord. No. 4164, § 1, 4-8-74; Ord. No. 4401, § 1, 10-13-75; Ord. No. 5172, § 3, 6-23-80; Ord. No. 7054, § 1, 10-3-88; Ord. No. 7859, § 6, 7-6-92; Ord. No. 8319, § 1, 7-5-94; Ord. No. 9261, § 11, 8-2-99; Ord. No. 9757, § 20, 8-5-02; Ord. No. 10304, § 1, 7-6-06; Ord. No. 10748, § 1, 1-5-10)

Sec. 21-52. Reserved.

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

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

ARTICLE V. RESERVED***

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

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

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

TUCSON CODE

Chapter 22

**PENSIONS, RETIREMENT, GROUP INSURANCE, LEAVE BENEFITS AND
OTHER INSURANCE BENEFITS***

- Art. I. In General, §§ 22-1 – 22-12**
- Art. II. Social Security, §§ 22-13 – 22-29**
- Art. III. Tucson Supplemental Retirement System, §§ 22-30 – 22-77**
Div. 1. Types of Retirement and Benefits, §§ 22-30 – 22-43.1
Div. 2. Administration of the System, §§ 22-44 – 22-77
- Art. IV. Group Insurance and Medical Health Plans, §§ 22-78 – 22-89**
- Art. V. Leave Benefit Plan, §§ 22-90 – 22-99**
- Art. VI. Other Insurance Benefits, §§ 22-100 – 22-104**

Article I. In General

- Sec. 22-1. Contributions to the public safety personnel retirement system.
Secs. 22-2 – 22-12. Reserved.

Article II. Social Security

- Sec. 22-13. Short title.
Sec. 22-14. Purpose.
Sec. 22-15. Execution of application and agreement authorized.
Sec. 22-16. Effect of membership.
Sec. 22-17. Director of finance to pay city contributions.
Sec. 22-18. Funds for city contributions for current services.
Sec. 22-19. Funds for city contributions for past services.
Sec. 22-20. Employee contributions for current services.
Sec. 22-21. Employee contributions for past services.
Sec. 22-22. Collection of employee contributions for past services.
Sec. 22-23. Duties of director of personnel.
Secs. 22-24 – 22-29. Reserved.

Article III. Tucson Supplemental Retirement System

Division 1. Types of Retirement and Benefits

- Sec. 22-30. Definitions.
Sec. 22-31. Trust fund.
Sec. 22-32. Exclusive benefit.
Sec. 22-33. Membership.
Sec. 22-34. Membership contributions.
Sec. 22-35. City contributions.

***Editor's note** – Ord. No. 10294, § 1, adopted June 27, 2006, amended the title of ch. 22 to read as herein set out. Prior to inclusion of said ordinance, ch. 22 was entitled, "Pensions, Retirement and Group Insurance." It should be noted that said ordinance is effective June 20, 2006.

The 1953 Code, ch. 20, §§ 1 – 24, provided for pensions and retirement. These sections were repealed by Ord. No. 1420, § 1, enacted Nov. 30, 1953. Terms and conditions of the repeal, appearing as ch. 20, §§ 25 and 26 in the 1957 supplement to the 1953 Code, have not been included in this Code because fully executed and rights thereunder are guaranteed by the present supplemental retirement systems, § 22-34 et seq.

Charter reference – Civil service generally, ch. XXII.

Cross reference – Civil service generally, ch. 10.

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- Sec. 22-36. Accumulation of credited service.
- Sec. 22-37. Retirements.
- Sec. 22-38. End of service program.
- Sec. 22-39. Disability retirement.
- Sec. 22-40. Death benefits.
- Sec. 22-41. Refund of accumulated contributions accounts; transfers to other systems.
- Sec. 22-42. Retirement benefit payment options.
- Sec. 22-43. Administration of benefit payments; benefit calculations.
- Sec. 22-43.1. System approved domestic relations orders.

Division 2. Administration of the System

- Sec. 22-44. Board of trustees.
- Sec. 22-45. Investments.
- Sec. 22-46. Finance director duties.
- Sec. 22-47. Human resources director duties.
- Sec. 22-48. System administrator.
- Sec. 22-49. Indemnification.
- Sec. 22-50. Miscellaneous administrative provisions.
- Sec. 22-51. Alteration, amendment, repeal of the system.
- Sec. 22-52. Effective date.
- Sec. 22-53. Reserved.
- Sec. 22-54. Reserved.
- Sec. 22-55. Reserved.
- Secs. 22-56 – 22-77. Reserved.

Article IV. Group Insurance and Medical Health Plans

- Sec. 22-78. Short title.
- Sec. 22-79. Purpose.
- Sec. 22-80. Coverage authorized.
- Sec. 22-81. Finance director to pay premiums.
- Sec. 22-82. Employees' premium costs.
- Sec. 22-83. City's premium costs.
- Sec. 22-84. Duty of human resources director.
- Sec. 22-85. Applicability to existing, future employees.
- Sec. 22-86. Medical insurance incentive allowance.
- Secs. 22-87 – 22-89. Reserved.

Article V. Leave Benefit Plan

- Sec. 22-90. Providing for leave benefit plan.
- Sec. 22-91. Duties of the human resources director and city manager.
- Sec. 22-92. Peace officer recruitment incentive.
- Sec. 22-93. Conditions for annual sick leave payment to fire department commissioned personnel.
- Sec. 22-94. Conditions for annual sick leave payment to police department commissioned personnel.
- Sec. 22-95. Sick leave incentive program providing for incentive payment and personal leave days.
- Sec. 22-96. Transfer and accrual of sick leave and vacation for City of Tucson/Pima County Household Hazardous Waste Program employees entering city service.
- Secs. 22-97 – 22-99. Reserved.

Article VI. Other Insurance Benefits

- Sec. 22-100. Reserved.
- Sec. 22-101. Death benefit for employee group eligible for representation by TPOA.
- Sec. 22-102. Death benefit for employee group eligible for representation by IAFF.
- Sec. 22-103. Death benefit for employee group eligible for representation by AFSCME.
- Sec. 22-104. Death benefit for employee group eligible for representation by CWA/TACE.

ARTICLE I. IN GENERAL**Sec. 22-1. Contributions to the public safety personnel retirement system.**

Effective February 1, 2010, the City will not subsidize employee contributions to the Public Safety Personnel Retirement System. Employees who are members of the Public Safety Personnel Retirement System shall contribute as provided in Arizona Revised Statutes Title 38, Chapter 5, Article 4. (Ord. No. 10751, § 1, 1-5-10, eff. 2-1-10)

Secs. 22-2 – 22-12. Reserved.**ARTICLE II. SOCIAL SECURITY****Sec. 22-13. Short title.**

This article may be cited as the Tucson Social Security Ordinances. (1953 Code, ch. 20, § 27)

Sec. 22-14. Purpose.

It is hereby declared to be the purpose of this article to authorize and provide old-age and survivors insurance coverage for certain officers and employees of the city who are eligible therefor under the provisions of title II of the Federal Social Security Act, as amended, and implemented by chapter 126, Arizona Laws of 1951, as amended, being A.R.S. title 38, chapter 5, article 1. (1953 Code, ch. 20, § 28)

Sec. 22-15. Execution of application and agreement authorized.

The mayor is hereby authorized and directed to negotiate and sign in behalf of the city an application and agreement, hereinafter called the agreement, with the Employment Security Commission of Arizona, hereinafter referred to as the state agency, containing such terms and conditions as may be required under the provisions of chapter 126, Arizona Laws of 1951, as amended, being A.R.S. title 38, chapter 5, article 1, and the regulations and requirements issued pursuant thereto, whereby such state agency shall be authorized and directed to take the necessary steps to extend old age and survivor's insurance coverage as provided

under title II of the Federal Social Security Act, as amended, to the eligible officers and employees designated by such agreement; however, no such agreement, or any modification thereof, shall be signed unless and until the same is authorized and approved by an appropriate resolution of the mayor and council. (1953 Code, ch. 20, § 29)

Sec. 22-16. Effect of membership.

Approval of the aforementioned agreement, or any modification thereof, by the state agency and the inclusion of the officers and employees designated thereby in any federal-state agreement now in effect, or hereafter entered into, or any modification thereof, between the state and the federal department of health, education and welfare pursuant to section 218 of the Federal Social Security Act, shall have the effect of making all such officers and employees eligible for old-age and survivors insurance benefits on the same basis as though the services they rendered constituted employment within the meaning of title II of the Federal Social Security Act. The liability for the payment of such benefits, however, shall not constitute obligations of the city; and such officers and employees and their beneficiaries shall look solely to such federal agency as may now be or may hereafter become liable for the payment of such benefits under applicable federal law or laws. (1953 Code, ch. 20, § 30)

Sec. 22-17. Director of finance to pay city contributions.

The director of finance is hereby authorized and directed to pay to the state agency such sums as may from time to time be due and payable to such agency in accordance with the agreement and applicable federal and state laws and regulations and requirements issued pursuant thereto. Such payments, except as hereinafter provided, shall be made from the appropriate fund of the city quarterly or at such time or times as the state agency may hereafter prescribe. (1953 Code, ch. 20, § 31)

Sec. 22-18. Funds for city contributions for current services.

The contributions required of the city under the agreement equal to the maximum amount imposed, or which may hereafter be imposed, by section 1410 of

the Federal Revenue Code on employers of persons engaged in employment as defined in section 1426 of such code, for the period beginning December 16, 1953, and ending June 30, 1954, together with the city's pro rata share of the cost of administering the provisions of chapter 126, Arizona Laws of 1951, shall be paid from funds budgeted and authorized to be contributed during the fiscal year ending June 30, 1954, as the city's contribution to the Tucson City Employees' Retirement Fund, being chapter 20 of the Code of the City of Tucson, 1953, abolished by Ordinance No. 1420. Beginning with the fiscal year 1954-55, and each year thereafter, the city manager shall cause an amount sufficient to pay such employer contributions to be included in the annual budget request made to the mayor and council. For the purpose of providing funds to meet such employer contributions and administrative expenses, the city council shall annually levy, in addition to all other taxes levied by the city, a tax clearly sufficient to provide the total amount of all such items in the budget, however, the council may appropriate from any other available funds all or part of the total of such amounts in the budget, in which event the tax levy to be made for such purposes shall be clearly sufficient to provide the difference between the amounts so appropriated and the total amount of all such items in the budget. (1953 Code, ch. 20, § 33)

Sec. 22-19. Funds for city contributions for past services.

The director of finance shall compute the contribution required of the city under the agreement equal to the amount of the tax on which would have been imposed on the city as an employer by section 1410 of the Federal Internal Revenue Code, if the services of officers and employees included in the agreement rendered to the city subsequent to January 1, 1951, and prior to December 16, 1953, had constituted employment as defined by section 1426 of such code. This contribution shall be paid as follows:

Sec. 22-19(1). The amount due and payable on the salary or wages of officers and employees who were members of the Tucson City Employees' Retirement System, being chapter 20 of the Code of the City of Tucson, 1953, abolished by Ordinance No. 1420, and certified by the director of finance shall be paid from the assets of that system credited to fund B established

by section 22-1 of this [that] chapter. The board of trustees, created by section 22-2 [of former chapter 20], is hereby authorized and directed to convert such portion of the assets of the abolished system credited to fund B as may be necessary to effect the payment of the amount required as to such officers and employees, and the director of finance is hereby authorized and directed to transfer the same to the general fund of the city to be disbursed therefrom in accordance with section 22-17 of this chapter.

Sec. 22-19(2). The amount due and payable on the salary and wages of officers and employees who were not members of the Tucson Employees' Retirement System shall be paid from funds budgeted and authorized to be contributed during the fiscal year ending June 30, 1954, as the city's contribution to the Tucson City Employees' Retirement Fund, abolished by Ordinance No. 1420. (1953 Code, ch. 20, § 33)

Sec. 22-20. Employee contributions for current services.

In consideration of an officer's or employee's retention in or entry upon employment with the city on and after the effective date of the inclusion of his office or position under old-age survivors insurance coverage, the director of finance, pursuant to the authority granted the city in chapter 126, Laws of 1951, of the State of Arizona, being A.R.S. title 38, chapter 5, article 1, is hereby directed to deduct and withhold for each and every payroll period from the compensation of such officer and employee a sum equal to the maximum amount imposed, or which may hereafter be imposed, by section 1400 of the Federal Internal Revenue Code on persons engaged in employment as defined by section 1426 of such code. The amounts so withheld shall be paid to the state agency as provided by section 22-17; however, failure of the director of finance to withhold such sums shall not relieve such officer or employee from whose compensation such sums are not withheld from the liability thereof. If more or less than the correct amount is deducted in any payroll period, proper adjustments, or refund if adjustment is impracticable, shall be made, without interest, in such manner and at such times as the state agency may prescribe. (1953 Code, ch. 20, § 32)

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