

Chapter 8A

**TAX CODE♣**

**Sec. 8A-1-1. Tax code—Adopted; penalty.**

- (a) That certain document known as "The City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 445 of the City of Show Low, Arizona, is hereby referred to as Chapter 8A of the Show Low City Code, adopted and made a part hereof as if fully set out in this Code, the provisions thereof to become effective on the 7th day of July, 1987.
- (b) Any person found guilty of violating any provision of this Code shall be guilty of a civil violation punishable as provided in section 1-8-1(a) of this Code. Each day that a violation continues shall be a separate offense punishable as herein above described.

*(Ord. No. 272, §§ 1, 2, 7-7-87; Ord. No. 2004-14, § 7, 7-6-04)*

**Sec. 8A-1-2. Tax Code—1988 amendments.**

That certain document known as "The 1988 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 471 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 272, § 1, 7-7-87)*

**Sec. 8A-1-3. Tax Code—1990 amendments.**

That certain document known as "The 1990 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 536 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 315, § 1, 6-19-90)*

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♣ **Cross references**—Business, Ch. 8.

**Sec. 8A-1-4. Tax Code–1995 amendments.**

That certain document known as "The 1995 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 677 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 383, § 1, 12-20-94)*

**Sec. 8A-1-5. Tax Code–1996 Amendments.**

That certain document known as "The 1996 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 732 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 405, § 1, 11-19-96, Eff. 12-31-96)*

**Sec. 8A-1-6. Tax Code–1998 Amendments.**

That certain document known as "The 1998 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 797 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 435 § 1, 5-19-98, Eff. 7-1-98, with specific sections retroactive to 4-1-87)*

**Sec. 8A-1-7. Tax Code–1999 Amendments.**

That certain document known as "The 1999 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 842 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 459, § 1, 11-16-99, Eff. 12-31-99, with specific sections retroactive to 1-1-99 and 5-5-99)*

**Sec. 8A-1-8. Tax Code–2001 Amendments.**

That certain document known as "The 2001 Amendments to the City Tax Code of the City of Show Low, Arizona," three (3) copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. 934 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 503, § 1, 11-20-01, Eff. 12-31-01)*

**Sec. 8A-1-9. Tax Code–2002 Amendments.**

That certain document known as "The 2002 Amendments to the Tax Code of the City of Show Low, Arizona," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2003-12 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 2003-04, § 1, 4-29-03, Eff. 5-30-03)*

**Sec. 8A-1-10. Tax Code–Supplementary Local Audit Procedures.**

That certain document entitled, "Supplementary Local Audit Procedures for the City Tax Code of the City of Show Low, Arizona," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2003-18 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 2003-07, § 1, 5-20-03, Eff. 5-20-03)*

**Sec. 8A-1-11. Tax Code–2006 Amendments.**

That certain document entitled, "The 2006 Amendments to the Tax Code of the City of Show Low, Arizona," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2006-23 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 2006-16, § 1, 6-6-06, Eff. 7-1-06)*

**Sec. 8A-1-12. Tax Code—Amendments on the Use Tax, Tax on Employee Meals, Tax on Municipal Utility Service to Out-of-city Customers and Criminal Penalties.**

That certain document entitled, "City of Show Low Tax Code Amendments on the Use Tax, Tax on Employee Meals, Tax on Municipal Utility Service to Out-of-city Customers, and Criminal Penalties," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2007-05 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 2007-05, § 1, 2-6-07, Eff. 3-8-07; effective date changed to 5-1-07)*

**Editor's note**—Ord. No. 2007-08, adopted Feb. 20, 2007, changed the effective date of Ord. No. 2007-05 from Mar. 8, 2007 to May 1, 2007)

**Sec. 8A-1-13. Tax Code—2007 Amendments.**

That certain document entitled, "The 2007 Amendments to the Tax Code of the City of Show Low, Arizona," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2007-14 of the City of Show Low, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this Code.

*(Ord. No. 2007-11, § 1, 4-17-07; Section 1, subsection 8A-100, and the definition of "transient"; Section 3, subsections 8A-410(b)(3) through (5) and (c); and Sections 7 (subsection 8A-444), 11 (subsection 8A-470), 12 (subsection 8A-475), and 13 (8A-447.1) eff. 1-1-07; Section 3, subsection 8A-410(b)(2) eff. 7-1-99; and Sections 4 (subsection 8A-415), 5 (subsection 8A-416), and 6 (subsection 8A-417) eff. 9-1-06)*

**Sec. 8A-1-14. Tax Code—2008 Amendments.**

That certain document known as "The 2008 Amendments to the Tax Code of the City of Show Low," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2008-08 of the City of Show Low, Arizona, is hereby referred to, adopted, and made a part hereof as if fully set out in this ordinance, and shall constitute an amendment to Chapter 8A, *Tax Code*, of the Show Low City Code.

*(Ord No. 2008-03, § 1, 3-18-08, Eff. 7-1-08)*

**Sec. 8A-1-15. Tax Code—2009 Amendments.**

That certain document known as "The 2009 Amendments to the Tax Code of the City of Show Low," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No.

R2009-34 of the City of Show Low, Arizona, is hereby referred to, adopted, and made a part hereof as if fully set out in this ordinance, and shall constitute an amendment to Chapter 8A, *Tax Code*, of the Show Low City Code.

*(Ord No. 2009-13, § 1, 8-4-09; Sections 1 through 3 eff. 9-1-06; Sections 4 and 5 eff. 7-1-08)*

**Sec. 8A-1-16. Tax Code—2010-2011 Amendments.**

That certain document known as "The 2010-11 Amendments to the Tax Code of the City of Show Low," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2011-25 of the City of Show Low, Arizona, is hereby referred to, adopted, and made a part hereof as if fully set out in this ordinance, and shall constitute an amendment to Chapter 8A, *Tax Code*, of the Show Low City Code.

*(Ord No. 2011-09, § 1, 6-21-11, Section 1 eff. 6-1-11, Sections 2 through 5 eff. 7-29-10)*

**Sec. 8A-1-17. Tax Code—2012-2014 Amendments.**

That certain document known as "The 2012-2014 Amendments to the Tax Code of the City of Show Low," three copies of which are on file in the office of the city clerk of the City of Show Low, Arizona, which document was made a public record by Resolution No. R2020-18 of the City of Show Low, Arizona, is hereby referred to, adopted, and made a part hereof as if fully set out in this ordinance, and shall constitute an amendment to Chapter 8A, *Tax Code*, of the Show Low City Code.

*(Ord. No. 2020-02, § 1, 8-4-20, Eff. 9-4-20)*