

📖 Sec. 16. Special sales tax.

The City of Yuma shall have the further right and power by ordinance, without an election, to assess, levy and collect excise taxes on the privilege or right to engage in business, as the word “business” shall be defined in such ordinance, for the purpose of revenue and provide penalties from the nonpayment thereof. Such taxes may be computed upon, but shall in no event exceed an amount equal to one percent (1%) of gross proceeds of sales, gross income or gross proceeds; except that taxes amounting to an additional two percent (2%) of the gross proceeds of sales or gross income from the businesses of restaurants, bars, hotels and motels (as such businesses shall be defined by ordinance) may be imposed by ordinance. It shall be the policy of the city to apply such two percent (2) taxes at an annualized rate which may be used to pay the costs of acquisition, construction, operation, maintenance, promotion, administration, repair and reconstruction for the following purposes:

(1) \$2,500,000 to Citywide parks, recreation, arts and cultural activities, Yuma Art Center, City golf courses, the City's baseball/recreation complex, existing Yuma Civic Center and necessary and appropriate service and administrative facilities appurtenant thereto.

(2) \$600,000 to the historic Yuma Crossing area (Heritage Area) located within the City limits; and

(3) \$400,000 to conventions and tourism.

Any balance of such two percent (2%) taxes may be applied only for the above purposes. Such two percent (2%) tax shall begin July 1, 2009 and shall terminate on June 30, 2024.

(Sp. Elec. 10/5/93; Sp. Elec. 5/19/09)