

**RESOLUTION NO. 2939**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE THE INTERGOVERNMENTAL AGREEMENT ("IGA") BETWEEN THE ARIZONA DEPARTMENT OF REVENUE ("DEPARTMENT") AND THE TOWN OF PAYSON, AN ARIZONA MUNICIPAL CORPORATION ("TOWN"), RELATING TO THE ADMINISTRATION FUNCTIONS FOR THE TRANSACTION PRIVILEGE TAX AS REQUIRED UNDER A.R.S. § 42-6001.**

**WHEREAS**, Title 11, Chapter 7, Article 3 (A.R.S. § 11-952) authorizes two or more public agencies to enter into intergovernmental agreements to contract for services, if authorized by their legislative or governing bodies; and

**WHEREAS**, A.R.S. § 42-6001 et seq. was amended effective January 1, 2015 to provide that the Department shall collect and administer any transaction privilege and affiliated excise taxes imposed by any city or town in Arizona. The Department and each city or town shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, auditing and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns; and

**WHEREAS**, the Town of Payson has taken appropriate action by resolution or otherwise, pursuant to the laws applicable to the governing body, to approve and authorize the Town to enter into this Agreement; and

**WHEREAS**, the Parties desire to enter into this IGA for the purpose of having the Department collect and administer any transaction privilege and affiliated excise taxes imposed by the Town utilizing a uniform method of collection, administration, auditing and licensing as provided by A.R.S. § 42-6001 et seq.; and

**WHEREAS**, pursuant to A.R.S. §§ 11-951, 11-952 and A.R.S. § 42-6001 et seq., the Parties are authorized to enter into this Agreement.

**NOW, THEREFORE, THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, DO HEREBY RESOLVE AS FOLLOWS:**

Section 1: That the Intergovernmental Agreement between the Department of Revenue and the Town of Payson, attached hereto marked as Exhibit A, is approved in substantially the form attached.

Section 2: That Kenny J. Evans, Mayor of the Town of Payson, is authorized to execute said Intergovernmental Agreement in substantially the form attached.

***Prepared by Town of Payson Legal Department***

*HMF:dkk June 28, 2016 (11:27AM)*

*O:\Civil\Resolutions\2900s\2939 Approving IGA w-AZ DOR re TPT admin functions.doc*

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Section 3: That the Town of Payson and Town Officials are authorized to take such other and further actions as may be necessary or appropriate in carrying out the intent of this Resolution.

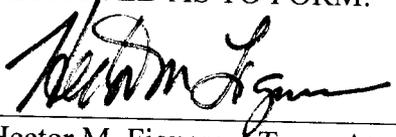
**PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA**, this \_\_\_\_\_ day of July, 2016, by the following vote:

AYES \_\_\_\_\_ NOES \_\_\_\_\_ ABSTENTIONS \_\_\_\_\_ ABSENT \_\_\_\_\_

\_\_\_\_\_  
Kenny J. Evans, Mayor

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Hector M. Figueroa, Town Attorney

\_\_\_\_\_  
Silvia Smith, Town Clerk

# Exhibit A

to Resolution 2939

(IGA with Arizona Department of Revenue)