

**TOWN OF PINETOP-LAKESIDE**

**RESOLUTION NO. 19-1506**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN THE TOWN OF PINETOP-LAKESIDE AND THE STATE OF ARIZONA DEPARTMENT OF REVENUE FOR THE ADMINISTRATION, COLLECTION, AUDIT, AND/OR LICENSING OF TRANSACTION PRIVILEGE TAX, USE TAX, SEVERANCE TAX, JET FUEL EXCISE AND USE TAXES AND RENTAL OCCUPANCY TAXES IMPOSED BY THE STATE, CITIES OR TOWNS.**

**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.

**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 and that 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, audit and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns.

**WHEREAS**, the Town of Pinetop-Lakeside has taken appropriate action by resolution, pursuant to the laws applicable to the governing body of Town, to approve and authorize the Town of Pinetop-Lakeside to enter into this Agreement.

**WHEREAS**, the IGA will initially be in force through December 31, 2019 and will renew automatically each year thereafter on January 1<sup>st</sup> for a term of one year, without any action required by Pinetop-Lakeside Town Council or the State of Arizona Department of Revenue.

**WHEREAS**, the representatives of Arizona Department of Revenue and representatives of the cities and towns, with support from the League of Arizona Cities and Towns, negotiated terms of a new IGA to take effect June 15, 2019, which can be adopted individually by each Arizona city and town, and is the subject of this resolution.

**NOW THEREFORE BE IT RESOLVED**, that the Town Council of the Town of Pinetop-Lakeside, Arizona hereby approve the Intergovernmental Agreement between the Town of Pinetop-Lakeside and the State of Arizona Department of Revenue for the administration, collection, audit, and/or licensing of transaction privilege tax, use tax, severance tax, jet fuel excise and use taxes and rental occupancy taxes imposed by the State, Cities or Towns, and authorizes the following:

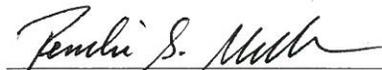
1. The Mayor, or his duly authorized agent, shall notify State of Arizona Department of Revenue of the Town's desire to enter into an Intergovernmental Agreement, as required by A.R.S. §42-6001, for the period effective from June 15, 2019 through December 31, 2019 and will renew automatically each year thereafter on January 1<sup>st</sup> for a term of one year.
2. The Mayor may enter into the proposed Intergovernmental Agreement on behalf of the Town of Pinetop-Lakeside, and execute all such other documents, contracts, amendments and agreements with State of Arizona Department of Revenue as may be necessary to effectuate this agreement.

**PASSED AND ADOPTED** by the Town Council of the Town of Pinetop-Lakeside, Arizona this 16<sup>th</sup> day of May, 2019.

**TOWN OF PINETOP-LAKESIDE**

  
Stephanie Irwin  
Mayor

ATTEST:

  
Remilie S. Miller, MMC  
Town Clerk



APPROVED AS TO FORM:

  
William J. Sims, III  
Town Attorney