



Transaction Privilege Tax Changes and News

This publication is an informational notice for January 2012.

CITY OF GOODYEAR

Effective January 1, 2012: On May 23, 2011, the Mayor and the Council of the City of Goodyear passed Ordinance Number 11-1239. Ordinance 11-1239 amends the city tax code by decreasing the food for home consumption rate of taxation from **two and one half percent (2.5%) to two and one-quarter percent (2.25)**.

Contracts entered into before the effective date of Ordinance 11-1239 will continue to report at the privilege tax rate of two and one-half percent (2.5%).

Ordinance 11-1239 tax rate increase affects the following classification:

Food for Home Consumption.

The ordinance change creates the Food for Home Consumption Classification (**GY 001**). The decrease imposed by this ordinance shall not apply to contracts entered into prior to the effective date of this Ordinance. Pre-existing Food for Home Consumption contracts should be reported under the Food for Home Consumption, Contracts (Prior to January 1, 2012) Classification (**GY 010**).



CITY OF KINGMAN

Effective January 1, 2012: On September 20, 2011, the Mayor and the Council of the City of Kingman passed Ordinance Number 1716. Ordinance 1716 amends the city tax code by creating an **additional** tax rate upon Restaurant and Bar of **two percent (2%)**.

Contracts entered into before the effective date of Ordinance 1716 will continue to report at the privilege tax rate of two percent (2%).

Ordinance 1716 tax rate increase affects the following classification:

Restaurant and Bar: additional tax upon Restaurant and Bar.

The ordinance change creates the Restaurant and Bar (Additional Tax) Classification (**KM 011**). The increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of this Ordinance. Pre-existing Restaurant and Bar contracts should be reported under the Restaurant and Bar, Contracts (Prior to January 1, 2012) Classification (**KM 004**).