

## CHAPTER 12 – SALES TAX CODE

Sec. 12-500. Administration of this Chapter; rule making.

- (a) The administration of this Chapter is vested in the Tax Collector, except as otherwise specifically provided, and all payments shall be made to the Tax Collector.
- (b) The Tax Collector shall prescribe the forms and procedures necessary for the administration of the taxes imposed by this Chapter.
- (c) Except as provided in this Section, no rule or regulation shall be adopted until approved by formal action of the City Council.
- (d) (Reserved)
- (e) The unified audit committee shall publish uniform guidelines that interpret the model city tax code and that apply to all cities and towns that have adopted the model city tax code as provided by A.R.S. Section 42-6005.
  - (1) Prior to finalization of uniform guidelines that interpret the model city tax code, the unified audit committee shall disseminate draft guidelines for public comment.
  - (2) Pursuant to A.R.S. Section 42-6005(D), when the state statutes and the model city tax code are the same and where the Arizona Department of Revenue has issued written guidance, the department's interpretation is binding on cities and towns.

(Code 1977, § 9A-500)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2