

**ORDINANCE NO. 731-24**

AN ORDINANCE OF THE CITY OF PAGE, ARIZONA, AMENDING THE CITY TAX CODE BY INCREASING THE HOTEL TAX RATE TO FIVE PERCENT (5%) AND INCREASING THE LOCAL TRANSIENT LODGING TAX RATE TO FIVE PERCENT (5%); PROVIDING FOR SEVERABILITY; AND DESIGNATING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF PAGE, ARIZONA:

Section 1: Section 8A-444, Hotels, of the Tax Code of the City of Page is amended to a rate of five and percent (5%).

Section 2: Section 8A-447, Additional tax on transient lodging, of the Tax Code of the City of Page is amended to a rate of five percent (5%).

Section 3: That certain document known as "The 2024 Transient Lodging Tax Amendment to the Tax Code of the City of Page," attached hereto as Exhibit A, is hereby adopted and made a part hereof as if fully set out in this ordinance.

Section 4: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 5: That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed, effective September 1, 2024.

Section 6: The provisions of this ordinance shall become effective on and after September 1, 2024.


PASSED AND ADOPTED by the Mayor and Council of the City of Page, Arizona, this 12th day of June, 2024.

  
Vice Mayor, ~~William R. Diak~~ John Kocjan

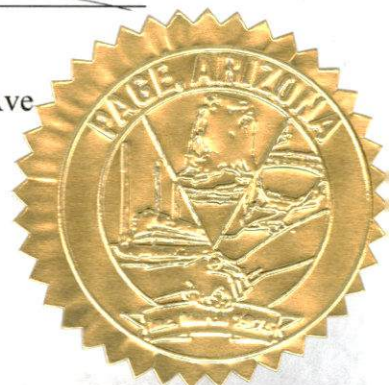
ATTEST:

APPROVED AS TO FORM:

  
City Clerk

  
City Attorney

EXHIBITS ON FILE AT THE PAGE CITY CLERK'S OFFICE: 697 Vista Ave  
AZ



## EXHIBIT A

**Section I. The Tax Code of the City of Page Section 8A-444 is amended as follows, with an effective date of September 1, 2024.**

### **Sec. 8A-444. Hotels.**

The tax rate shall be at an amount equal to ~~three percent (3%)~~ FIVE PERCENT (5%) of the gross income from the business activity upon every person engaging or continuing in the business of operating a hotel charging for lodging and/or lodging space furnished to any:

- (a) ~~Transient~~ PERSON.
- (b) Exclusions. The tax imposed by this Section shall not include:
  - (1) Income derived from incarcerating or detaining prisoners who are under the jurisdiction of the United States, this State or any other state or a political subdivision of this State or of any other state in a privately operated prison, jail or detention facility.
  - (2) Gross proceeds of sales or gross income that is properly included in another business activity under this Article and that is taxable to the person engaged in that business activity, but the gross proceeds of sales or gross income to be deducted shall not exceed the consideration paid to the person conducting the activity.
  - (3) Gross proceeds of sales or gross income from transactions or activities that are not limited to transients and that would not be taxable if engaged in by a person not subject to tax under this Article.
  - (4) Gross proceeds of sales or gross income from transactions or activities that are not limited to transients and that would not be taxable if engaged in by a person subject to taxation under Section 8A-410 or Section 8A-475 due to an exclusion, exemption or deduction.
  - (5) Gross proceeds of sales or gross income from commissions received from a person providing services or property to the customers of the hotel. However, such commissions may be subject to tax under Section 8A-445 or Section 8A-450 as rental, leasing or licensing for use of real or tangible personal property.
  - (6) Income from providing telephone, fax or internet services to customers at an additional charge, that is separately stated to the customer and is separately maintained in the hotel's books and records. However, such gross proceeds of sales or gross income may be subject to tax under Section 8A-470 as telecommunication services.

**Section II. The Tax Code of the City of Page Section 8A-447 is amended as follows, with an effective date of September 1, 2024.**

**Sec. 8A-447. Rental, leasing, and licensing for use of real property: additional tax upon transient lodging.**

In addition to the taxes levied as provided in Section 8A-444, there is hereby levied and shall be collected an additional tax in an amount equal to ~~four and two hundred sixty-three thousandth percent (4.263%)~~ **FIVE PERCENT (5%)** of the gross income from the business activity of any hotel engaging or continuing within the City in the business of charging for lodging and/or lodging space furnished to any transient.