ORDINANCE NO. 4403

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, AMENDING APPENDIX C OF THE SCOTTSDALE REVISED CODE (SCOTTSDALE TAX CODE) TO ADD A RETAIL SALES TAX EXEMPTION FOR SALES OF FINE ART TO OUT-OF-STATE CUSTOMERS; AND ESTABLISHING A RETROACTIVE EFFECTIVE DATE.

WHEREAS, on December 14, 2018, the Municipal Tax Code Commission approved an amendment to Section 465 of the Model City Tax Code, which added a local option exemption (Local Option #QQ) for certain sales of works of fine art to out-of-state customers;

WHEREAS, the City Council desires to adopt Local Option #QQ as part of Appendix C of the Scottsdale Revised Code (Scottsdale Tax Code); and

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Scottsdale, Maricopa County, Arizona, as follows:

SECTION 1. Section 465, Retail Sales: Exemptions, of Appendix C of the Scottsdale Revised Code is hereby amended to add new sections (ss) and (tt) as follows, with new language in shaded format:

(ss) (Reserved)

(tt) Sales of works of fine art, as defined in A.R.S. Section 44-1771, at an art auction or gallery in this state to nonresidents of this state for use outside this state if the vendor ships or delivers the work of fine art to a destination outside this state.

SECTION 2. The amendment in Section 1 is retroactively effective to May 30, 2017.

PASSED AND ADOPTED by the City Council of the City of Scottsdale, Maricopa County, Arizona, this 11th day of June, 2019.

CITY OF SCOTTSDALE, an Arizona municipal corporation

W.J. "Jim" Lane, Mayor

ATTEST:

Caroline Jagger, City Clerk

APPROVED AS TO FORM:

Bruce Washburn, City Attorney
By: Kimberly Campbell, Assistant City Attorney

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