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## Tucson, AZ Code of Ordinances

### Sec. 2. Business privilege tax.

Notwithstanding the limitations, restrictions, and conditions set forth in section 1, chapter IV, and in chapter XIII of the Charter of the City of Tucson, for the purpose of reducing the tax levy on real and personal property, and for the payment of any, and all kinds of city expense, the city shall have the power to impose, levy and collect a transaction privilege tax not exceeding two (2) percent of the gross income, or gross value, or gross proceeds of sale, as the case may be, of the business done by the taxpayer; provided, however, that while and during the time a tax is imposed by authority of and pursuant to this section, the taxpayer upon whom the tax is imposed, except liquor dealers and licensees, shall be exempted from payment of the city occupational tax specified and authorized in subsection (18) of section 1 of chapter IV, of the Charter of the City of Tucson; and also provided, however, that while and during the time a tax is imposed by authority of and pursuant to this section, the taxpayer upon whom the tax is imposed is hereby exempted from payment of the tax to the extent of the gross income, or gross value, or gross proceeds, as the case may be, of the business done by the taxpayer from the sale of food products for human consumption, excepting, however, those food products ordinarily consumed on the premises such as in restaurants, or at stands, or at drive-ins, or prepared carried out foods such as pizzas or delicatessen foods, and also provided that, while and during the time any tax is imposed and for which it is collected pursuant to and by authority of this section, no ad valorem tax shall be assessed, levied, or collected upon any real or personal property within the corporate limits by the City of Tucson in excess of one dollar and seventy-five cents (\$1.75) per hundred dollars assessed value.

(Ord. No. 2297, § 1, eff. 7-2-62; Ord. No. 3346, § 1, eff. 12-29-69)

**Editors Note:** Ch. IV. § 2, was amended at a referendum election held Dec. 16, 1969, pursuant to the mandate of Ord. No. 3346, § 1, enacted Oct. 16, 1969. The mayor certified the result of the election on Dec. 22, 1969, and the governor approved the amendment on Dec. 29, 1969. The amendment increased the tax from 1 to 2 and added the exception for sales of food products.

**Code reference**--Sales of food products for human consumption exempt from transaction privilege taxes, § 19-120.