



CITY OF KINGMAN COMMUNICATION TO COUNCIL

TO: Honorable Mayor and City Council

FROM: Carl Cooper

MEETING DATE: September 16, 2025

AGENDA SUBJECT: Approval of Ordinance No. 1983- Repealing Section 2-24 from the City Code: Approval of Privilege and Use Tax Increases By Electors

SUMMARY:

Staff drafted Ordinance 1983 to repeal Section 2-24 Approval of Privilege and Use Tax Increases by Electors. With the removal of this section from the City Code the City Council will have the flexibility to adjust the Transaction Privilege Tax (TPT) to address pressing concerns regarding the significant critical needs that are paramount to the economic success of the City of Kingman.

The Responsible Sales and Use Tax Act was passed on November 6th, 2018. It effectively reduced the City's TPT rate by 1% and added Section 2-24 to the City Code. Recently, the Arizona Court of Appeals ruled that the Voter Protection Act (Prop 105, 1998) only applied to the State Legislature and the Governor. This ruling allows the City to modify or repeal Section 2-24 of the City Code.

STAFF RECOMMENDATION:

Council Discretion

SUGGESTED MOTION:

Council Discretion

ATTACHMENTS:

[ORD1983 Repeal Section 2-24.docx](#)