

**TOWN OF CAREFREE, ARIZONA
RESOLUTION 2023-12**

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF CAREFREE, MARICOPA COUNTY, ARIZONA,
ADOPTING THE INTERGOVERNMENTAL AGREEMENT BETWEEN THE STATE OF
ARIZONA AND THE TOWN OF CAREFREE CONTINUING THE UNIFORM
ADMINISTRATON OF THE TOWN'S TRANSACTION PRIVILEGE TAX**

WHEREAS, an Intergovernmental Agreement ("IGA") was negotiated with the Arizona Department of Revenue ("DOR") by a consortium of cities and towns and the League of Arizona Cities and Towns related to the Local Transaction Privilege Tax ("TPT") administration as governed by A.R.S. § 42-6001 and approved by the Carefree Town Council in June, 2019; and

WHEREAS, the IGA defines the working relationship between DOR and Arizona cities and towns; and

WHEREAS, the continued uniform administration of the Town's Transaction Privilege Tax is in the best interest of the Town, and

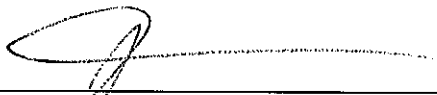
WHEREAS, the IGA formalizes the process for audit request assignment and performance, for handling voluntary disclosure by taxpayer, closing agreements in lieu of litigation, and sets up responsibilities and authorities of both parties, and;

WHEREAS, the IGA provides for a formal review process to resolve disputes or handle complex issues through the "State & Municipal Audit Resolution Team ("SMART").

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the Town of Carefree, Arizona, approving Resolution 2023-12 and adopting the Intergovernmental Agreement with the Arizona Department of Revenue continuing services related to Uniform Administration of the Town's Transaction Privilege.

PASSED, APPROVED AND ADOPTED by the Mayor and Common Council of the Town of Carefree, Arizona, this 7th day of November, 2023

6 AYES 0 NOES 0 ABSTENTIONS 1 ABSENT



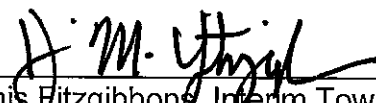
John Crane, Mayor

ATTEST:



Kandace French Contreras, Town Clerk

APPROVED AS TO FORM



Denis Fitzgibbons, Interim Town Attorney