

**AGREEMENT**  
**between the**  
**ARIZONA DEPARTMENT OF REVENUE**  
**and the**  
**CITY/TOWN OF GLENDALE, ARIZONA**

Pursuant to A.R.S. § 42-1004, this Agreement is developed and entered into by and between the Arizona Department of Revenue, hereinafter referred to as Department of Revenue, and the City/Town of Glendale, Arizona, hereinafter referred to as City/Town.

WHEREAS as of January 1, 2015, Department of Revenue will be responsible for issuing annual municipal privilege tax licenses and tax license renewals to persons who engage in a taxable business activity within City/Town; and

WHEREAS Department of Revenue is not able to begin licensing such persons at this time; and

WHEREAS City/Town has the ability to process applications and issue municipal privilege tax licenses to persons who engage in a taxable business activity in City/Town; and

THEREFORE the parties agree City/Town shall perform municipal licensing services on behalf of Department of Revenue as follows:

**A. SCOPE OF SERVICES**

1. For persons who engage in a business activity in City/Town that require a municipal privilege tax license, City/Town will process the municipal privilege tax license application, issue the municipal privilege tax license, and renew such license for calendar year 2015.
2. Upon application for a municipal privilege tax license, City/Town may charge persons who will be engaged in a taxable business activity in City/Town a fee as specified in A.R.S. § 42-5005(B), as effective January 1, 2015. For persons who apply for a license renewal, City/Town may charge a municipal privilege tax license renewal fee as specified in A.R.S. § 42-5005(D), as effective January 1, 2015. All fees collected pursuant to this section shall be in accordance with A.R.S. § 42-1001 et seq.
3. City/Town shall provide Department of Revenue with licensing information for all persons who obtain a new municipal privilege tax license and/or renew their municipal privilege tax license under the terms of this Agreement.
4. To the extent required by City/Town to perform licensing services under this Agreement, Department of Revenue shall provide City/Town with licensing information. Any information provided by Department of Revenue shall be treated as confidential pursuant to A.R.S. § 42-2001.

5. Nothing in this Agreement shall be interpreted to limit or preclude the City/Town's ability to do what is otherwise authorized by law.

#### B. FINANCING

City/Town shall be responsible for, and shall not charge Department of Revenue a fee for, the expenses incurred for the services City/Town provides to Department of Revenue under this Agreement. All fees collected by City/Town under the terms of this Agreement are the property of the City/Town and shall be retained by City/Town.

#### C. DURATION

This Agreement is entered into and is effective on the date it is executed by both parties and shall expire December 31, 2015 unless terminated earlier by the mutual written agreement of the parties.

#### D. GENERAL TERMS AND CONDITIONS

1. This Agreement is subject to cancellation under A.R.S. § 38-511, cancellation of State contracts.
2. Pursuant to A.R.S. §§ 35-214, 35-215 and 41-2548, the parties must keep all books, accounts, reports, files and other records relating to this Agreement for a period of five (5) years after the completion of this Agreement. All records shall be subject to inspection and audit by the State at all reasonable times.
3. To the extent required by A.R.S. §§ 12-1518(B) and 12-133, the parties agree to resolve any dispute arising out of this Agreement by arbitration.
4. The parties agree to comply with Arizona Executive Order No. 2009-09 and any other Federal or State laws relating to equal opportunity and non-discrimination, including the Americans with Disabilities Act.
5. This Agreement may be amended or modified by written agreement approved and executed by Department of Revenue and City/Town.
6. Nothing in this Agreement shall be construed as limiting or expanding the statutory responsibilities of parties or as requiring the parties to expend any sum in excess of its appropriations.

#### E. NOTICES

All notices regarding this Agreement shall be sent to the following addresses:

DOR: Arizona Department of Revenue  
Audit Division/Cities Unit  
1600 W. Monroe  
Phoenix, AZ 85007

City/Town Director Finance & Technology  
City of Glendale  
5850 West Glendale Avenue  
Glendale, AZ 85301

With copy to:

Glendale City Attorney  
City of Glendale  
5850 West Glendale Avenue  
Glendale, AZ 85301

By signing below, the signer certifies that he or she has the authority to enter into this Agreement and has read the foregoing and agrees to accept the provisions herein.

Arizona Department of Revenue

City/Town of Glendale, Arizona

By: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Printed Name: Brenda S. Fischer

Title: \_\_\_\_\_

Title: City Manager

Date: \_\_\_\_\_

Date: \_\_\_\_\_