

## The infamous Singer Tax Initiative

**Proposition 200 commonly called "Singer Tax Initiative"** "Property tax increases Irrigation and Drainage District enacted by the Lake Havasu Council sitting as trustees of said district, sales tax increases, transaction privilege tax increases, and any other Increase in a city tax which can be enacted or adopted by Lake Havasu City, and any new taxes which do not exist as of the date of adoption of this ordinance, and any provision authorizing the sale of bonds or commitment of revenue to repay bonds of the Lake Havasu Municipal Property Corporation, shall not be adopted unless first authorized by a special election of the voters of Lake Havasu City the question of whether or not to adopt such provision, and for any such provision to become effective such provision must obtain the approval of two-thirds (2/3) of the votes cast in such special election."

**LAKE HAVASU CITY**, Ariz., July 21 -- The **city of Lake Havasu** issued the following news release:

At a Regular Meeting on June 23, **2009**, the **Lake Havasu City Council** called a Special Election to place a question on the November 3, **2009**, General Election ballot to increase the Transient Occupancy **Tax** (hotel **bed tax**) from 3 percent to 4 percent.

Anyone who wishes to submit a pro or con argument regarding the question for publication in the pre-election publicity pamphlet has until 5 p.m. August 5, **2009**, to do so. The limit is 300 words per submission and the cost is \$100 to help offset the printing costs.

Signed arguments may be submitted to the ...

<http://www.highbeam.com/doc/1P3-1807743781.html>

### **General comments:**

Among a group of golfers over beers in the clubhouse after a hot summer round, there was quite a discussion of the Singer Tax Initiative Prop 200 at the time a 1-cent bed-beverage tax increase was before the voters in 2009. Two of the guys were local attorneys and the analysis got quite technical.

The key points included as best I can recall:

1. Whether you like it or not, state laws can't trump federal laws and constitution. Local ordinances can't trump state statutes and constitution.

2. Az has constitutional language passed by voter referendums dealing voter initiatives. There are also statutes on the same stuff. In a nutshell, a simple majority is it on any referendum at any level.
3. Lake Havasu City is a general law city and more directly tied to state statutes than a charter city. But, I've read every one of the 19 city charters in Az and Singer-type language is not included in any of them.
4. The voters did pass that small ¼ cent bed-beverage tax increase by a decent majority. But, not by the 2/3rds margin required by the Singer Tax Initiative.
5. The city council did not act on that referendum...ostensibly because of the Singer Tax Initiative. Actually, it was simply too hot of a potato as a tax increase. Moreover, it would have been divisive among a sizeable number of voters. In short, not good politics for those thinking about re-election.
6. Some in that beer-drinking group contended that the city council broke the law relative to the state's constitution and statutes governing voter referendums and could be removed from office. **Your opinion?**
7. Some predicted a court challenge would easily overturn the Singer Initiative and that the city wouldn't even spend the money it would take to defend the case. **Your opinion?**

But, someone will likely take it to court sooner or later. And, it might not cost much to litigate. That 1-cent tax is likely still on the books and enforceable if you can believe the beer-drinking attorneys. **Your opinion?**

Did the city council members violate their oath of office....which includes a pledge to obey and uphold the laws of our nation, state, and city? **Your opinion?**