

A research and advocacy association, supporting efficient, responsive county government in Arizona.



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NACo 2018 Annual Conference

CSA's President, Pinal County Supervisor Anthony Smith, the National Association of Counties (NACo) Western Interstate Region President, Gila County Supervisor Tommie Cline Martin, and CSA's representative to the NACo Board of Directors, Santa Cruz County Supervisor Manny Ruiz, led a delegation of Arizona supervisors and staff participating in the NACo Annual Conference in Davidson County, Tennessee last week.

Arizona delegates spent much of the conference working to develop policy positions regarding issues affecting counties including: public lands management, homelessness, the opioid crisis, healthcare in the criminal justice system, disaster management, and road investment in rural areas. CSA will distribute a full list of NACo's adopted policy positions as soon as they become available.



NACo President, San Diego County, California Supervisor Greg Cox, appointed members from across the country to leadership and steering committee positions in NACo, including Arizona supervisors who were appointed as follows (*alphabetical by county*):

- Apache County Supervisor Alton Joe Shepherd: Vice-chair of the Highway/Highway Safety Subcommittee of the Transportation Committee and a RAC Steering Committee member.
- Coconino County Supervisor Liz Archuleta: NACo Board of Directors Member; a Vice-chair of the Public Lands Steering Committee; an Immigration Reform Task Force member, a Healthy Counties Initiative Advisory Board member, and a RAC Steering Committee member.
- Coconino County Supervisor Lena Fowler: Veterans and Military Services Committee member and a RAC Steering Committee member.
- Coconino County Supervisor Jim Parks: Veterans and Military Services Committee member and an International Economic Development Task Force member.

- Gila County Supervisor Tommie Cline Martin: Vice-chair of the Land Management Subcommittee of the Public Lands Steering Committee and a RAC Steering Committee member.
- Graham County Supervisor Paul David: RAC Steering Committee member.
- Maricopa County Supervisor Steve Gallardo: Immigration Reform Task Force member and a LUCC Steering Committee member.
- Mohave County Supervisor Buster Johnson: Vice-chair of the Information Technology Standing Committee.
- Yuma County Supervisor Marco Reyes: Immigration Reform Task Force member.

Please [click here](#) to view the complete list of all appointed Arizona officials.

To view a video recap from the conference, please [click here](#).

NACo is the only national organization that represents county governments in the United States. Founded in 1935, NACo provides essential services to the nation's 3,069 counties. For more information, please [click here](#).

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Coconino County Appoints New Manager

Last week, the Coconino County Board of Supervisors appointed James Jayne as the new Coconino County Manager. He had been serving as the Interim County Manager since January 2018.

Jayne joined the Coconino County team in August 2017 serving as the Director of Special Initiatives, responsible for Public Affairs and Community Relations, Public Works and various special projects.

"Jimmy has shown tremendous leadership ability over the last six months as Interim County Manager," said Chairman of the Board Matt Ryan. "His extensive experience and vast network of connections throughout the state will advance the County's initiatives on behalf of our citizens. The Board trusts and believes that Jimmy is the right person to deliver the quality services our citizens have come to expect."



Prior to coming to Coconino County, Jayne served as the Navajo County Manager since 2003. He also served as Executive Secretary for the Arizona Corporation Commission, the Chief of Staff in the Arizona House of Representatives, worked at the Arizona Water Banking Authority and served as staff in the U.S. Congress. Jayne earned his undergraduate degree from Northern Arizona University and his Masters of Public Administration from Arizona State University. Recently he was inducted into the Northern Arizona University College of Social and Behavioral Sciences Hall of Fame for his outstanding public service career.

CSA extends our congratulations!

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ACMA Conference

This week CSA attended the Arizona City/County Management Association (ACMA) Summer Conference.

Facilitated discussions during the conference covered a variety of issues including participatory democracy, procurement, preparation for mass casualty events, and the 2020 Census.

Today, CSA Executive Director Craig Sullivan participated in a panel with Ken Strobeck, Executive Director of the League of Arizona Cities and Towns to provide an update for ACMA members on legislative issues, including an overview of the 2018 legislative session, fiscal relief for local government, and the impact of unexpected events at the legislature this year.



The Arizona City/County Management Association was established in 1954. It is a non-profit, professional organization dedicated to increasing the knowledge and ability of city, town and county managers, as well as other local government administrators. The organization also aims to strengthen the quality of local government in the state of Arizona through professional management, education, training and the mutual exchange of information.

For more information on the Arizona City/County Management Association, please [click here](#).

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Taxation of Online Purchases: Recent Supreme Court Ruling May Make Taxation More Equitable

Late last month the U.S. Supreme Court ruled that states can require businesses that sell products online to collect state and local sales tax on those purchases. The [South Dakota v. Wayfair](#) ruling overturned the *Quill* Supreme Court decision, decided in 1992, which prohibited states from requiring businesses with no physical presence in the state to collect its sales tax. Under the *Quill* ruling, the only way a state or local government could collect a tax on these types of transactions was to impose a use tax on the consumer. Use taxes, although required under law in many states including Arizona, typically go unpaid by consumers.

The *Wayfair* case centered on a South Dakota law that required merchants to collect sales tax if they sold over \$100,000 in product or had over 200 individual sales in the state. This type of “economic nexus” law has been instituted in a number of states as an attempt to require taxes to be paid on online purchases. The Supreme Court upheld South Dakota’s law as constitutional. Part of the court case involved the state demonstrating that it had taken steps to make its state and local sales tax laws easy for merchants to comply with. This was largely accomplished through the state modifying its tax laws to comply with the Streamlined Sales and Use Tax Agreement. The Streamlined Sale and Use Tax Agreement is a cooperative effort undertaken by a number of states to simplify and make uniform the collection of sales taxes by retailers and states.

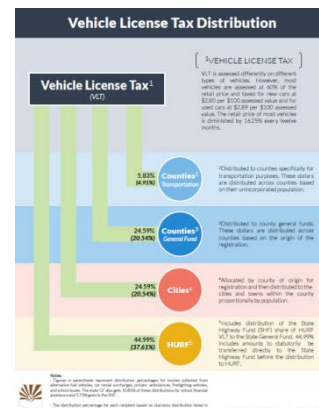
States, local governments, and traditional brick and mortar merchants around the nation are looking at this U.S. Supreme Court ruling and trying to determine what needs to be done legislatively or otherwise to allow sales taxes to apply uniformly to transactions from all retailers.

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Vehicle License Tax Distribution Chart & Background

The final distribution chart update currently available on CSA’s website demonstrates how Vehicle License Tax (VLT) revenues are divided between counties, cities and the Highway User Revenue Fund (HURF). This chart includes information on how the county general fund and transportation VLT distributions are allocated across counties, as well as a brief summary on how VLT is assessed.

Counties were the original assessors and collectors of VLT when it was first created by an amendment to the Arizona Constitution in 1941. Since VLT was collected at the county level, the portion of the VLT allocated for counties was used for general government purposes. At that point, the only government entities that received revenue from VLT were counties, schools and cities – if there were any in the county. During the early 1980s, more VLT revenue was diverted to HURF and the state general fund. However, in the 1990s, the state general fund portion of VLT was effectively eliminated in order to hold the other beneficiaries harmless as VLT was reduced. Additionally, this was when the county portion of VLT allocated for transportation purposes was introduced into the distribution formula.



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JLBC Updates

The Joint Legislative Budget Committee (JLBC) has posted updates to their website in recent weeks, including the following:

- [An update on Arizona’s Budget Stabilization Fund](#) (which is often referred to as the “Rainy Day Fund”)
- To view ten-year state funding comparisons from 2009-2019, please [click here](#).

To view other newly updated documents on the JLBC website, please [click here](#).

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National Parks & Recreation Month

Since its inception in 1985, America has celebrated July as the nation’s official Parks and Recreation Month. During Parks and Recreation Month, the National Recreation and Park Association (NRPA) challenges everyone to explore the “undiscovered” roles of local parks and recreation, like science, technology, engineering and math (STEM) programming; senior programs; innovative health and wellness opportunities; community celebrations; outdoor education; flood mitigation; maintenance; and more.



To help celebrate, NRPA has provided a toolkit [here](#) on their website with some great tips, suggestions, and even challenges to participate in. Check out local city and county websites to find out about local challenges, activities, and events.

Sources: [National Park & Recreation Association](#); [Wikipedia](#)

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NACo Webinar: SLLC Supreme Court Review

On July 24, 2018 , from 1:00 p.m. – 2:00 p.m., EST, the National Association of Counties (NACo) is hosting a webinar titled [SLLC Supreme Court Review](#).

Between the internet sales tax case, partisan gerrymandering, the union dues case, the travel ban, and a number of First Amendment cases, this Supreme Court term will have implications for states and local governments for decades to come. Eric Citron, Goldstein & Russell, who briefed the internet sales tax case, Shay Dvoretzky, who argued a First Amendment retaliatory arrest case, and Lydia Wheeler, a legal and regulatory affairs reporter for The Hill, will participate in a discussion of some of the most important cases of the term for states and local governments.

For information and to register for the webinar, please [click here](#).

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County Supervisors Association of Arizona

1905 W. Washington, Suite 100
Phoenix, Arizona 85009

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