DISCLOSURE AGREEMENT BETWEEN
THE STATE OF ARIZONA AND
THE RIO NUEVO MULTIPURPOSE FACILITIES DISTRICT

This Agreement is entered into this Day of , 2014, by and between the ARIZONA DEPARTMENT OF REVENUE (hereinafter referred to as “Department of Revenue”) and the RIO NUEVO MULTIPURPOSE FACILITIES DISTRICT (hereinafter referred to as “District”). This Agreement shall supersede and replace any previous agreements for the disclosure of tax information entered into by the Department of Revenue and District regarding the Department of Revenue’s disclosure of confidential information to the District pursuant to A.R.S. § 42-2003(S).

The parties agree to the following:

1. Authority

(a) The disclosure of confidential Arizona tax information is governed by A.R.S. § 42-2001 et seq. which strictly controls the accessibility and use of this information.

(b) Pursuant to A.R.S. § 42-2003(S), the Department of Revenue may disclose to the District’s Board of Directors and any city or town tax official that is part of the District any confidential information attributable to a taxpayer’s business activity conducted in the District (“Taxpayer Information”).

2. Purpose

The District and the Department of Revenue enter into this Agreement to document their responsibilities with respect to the disclosure of Taxpayer Information.

3. Responsibilities of the Department of Revenue

On a regular basis, within five business days after the monthly distribution transfer information is available, the Department will provide to the District the following Taxpayer Information: the record of tax payments collected by the Department of Revenue from each taxpayer that conducted business activity within the District, each Taxpayer’s account name, account number, the Transaction Privilege Tax amount collected, the tax period, business class, the regional or “PAD” code and the business industry code (NAICS code).

4. Responsibilities of the District

As a condition precedent to receiving the Taxpayer Information, the District shall provide to the Department of Revenue a list of the names of the District’s Board of Directors and city or town tax officials who are authorized under A.R.S. § 42-2003(S) to receive the Taxpayer Information provided by the Department of Revenue. The District shall inform the
Department of Revenue of any additions, deletions or changes to such list not later than five (5) business days from the date of the change(s).

5. **Manner of Financing**

The costs incurred by either party in administering this Agreement shall be the obligation of that party. Costs incurred by the Department of Revenue in administering this Agreement shall be financed through the State General Fund appropriation to the Department of Revenue.

6. **Term of Agreement and Termination**

   (a) The term of this Agreement shall be from the date set forth above on page 1 through the immediately succeeding June 30th. This Agreement shall thereafter automatically be renewed for successive one year terms unless either party terminates this Agreement by written notice to the other not later than thirty (30) days prior to the expiration date (June 30) of the term then in effect. The notice of termination shall be mailed and served on the other party in accordance with paragraph 8 of this Agreement.

   (b) Either party may terminate this Agreement at any time by giving a 30 day written notice to the other party. In the event this Agreement is determined to be in violation of any State or federal statute or rule, termination shall be effective immediately without the need for written notice.

   (c) Notwithstanding any provision to the contrary herein, the parties may by mutual written agreement provide for the modification and/or termination of this Agreement upon such terms and at such time as is mutually agreeable to them.

7. **Non-availability of Funds**

The disclosure obligations of the Department of Revenue under this Agreement are contingent and conditioned upon the availability of funds appropriated or allocated for the payment of such disclosure obligations. If funds are not allocated and available for the Department of Revenue's performance of this Agreement, this Agreement may be terminated by the Department of Revenue at its sole discretion at the end of the period for which funds are available. No liability shall accrue to the Department of Revenue and the District shall indemnify and hold harmless the Department of Revenue from any damages that may result to the District following the termination of this Agreement by the Department of Revenue under this paragraph.

8. **Notice**

   (a) Any notice sent to the District by the Department of Revenue under or regarding the terms of this Agreement shall be sent by certified or registered mail to:
(b) Any Notice to the Department of Revenue by the District under or regarding the terms of this Agreement shall be sent by certified or registered mail to:

ARIZONA DEPARTMENT OF REVENUE  
Office of Economic Research and Analysis  
P.O. Box 2099  
Phoenix, Arizona 85038

9. Amendments

Any amendment to or modification of this Agreement must be executed in writing by the parties.

10. Mutual Cooperation

In the event of any disagreement between the parties with regard to the terms and provisions of this Agreement or in the event of the occurrence of any circumstances bearing upon or affecting this Agreement, the parties agree to cooperate in resolving such matters.

11. Arbitration

To the extent permitted by A.R.S. §§ 12-133 and 12-1518(B), the parties agree to resolve any dispute arising out of this Agreement by arbitration.

12. Indemnification

The District (as “indemnitor”) agrees to indemnify, defend, and hold harmless the Department of Revenue (as “indemnitee”) from and against any and all claims, losses, liability, costs, or expenses, including reasonable attorney’s fees, arising out of the department providing the Taxpayer Information to District under the terms of this Agreement.

13. Implementation

The implementation and execution of the provisions of this Agreement shall be the responsibility of the Director of the Department of Revenue or his/her designee on behalf of the Department, and the Chairperson of the District’s Board of Directors or his/her designee on behalf of the District. Upon the full execution of this Agreement, the Director and the Chairperson shall each provide the other with the contact information for their respective designees. Each party may change its designee upon thirty (30) days’ written notice to the other party.
14. **Limitations**

Nothing in this Agreement shall be construed as limiting or expanding the statutory responsibilities of the parties in performing functions beyond those granted to them by law, or as requiring the parties to expend any sum in excess of their appropriations.

15. **Signature Authority**

(a) Each signatory below certifies that he or she has the authority to enter into this Agreement.

(b) This Agreement may be executed in counterparts.

Arizona Department of Revenue  
1600 W. Monroe St.  
Phoenix, AZ 85007-2650

Signed: [Signature]
Printed: [Name]

David Raber  
Director

Rio Nuevo Multipurpose Facilities District  
Arizona State Building  
400 W Congress, Suite 152  
Tucson, AZ 85701

Signed: [Signature]
Printed: [Name]

Fletcher McCusker  
Board Chairman

Signed: [Signature]
Printed: [Name]

Mark Irvin  
Board Secretary

Signed: [Signature]
Printed: [Name]