

1 THE BOARD OF COUNTY COMMISSIONERS
2 OF SANTA FE COUNTY, NEW MEXICO
3

4 RESOLUTION NO. 2011-190

5 A RESOLUTION STRONGLY URGING THE NEW MEXICO STATE LEGISLATURE
6 TO AMEND THE LOCAL LIQUOR EXCISE TAX ACT TO INCLUDE NEW MEXICO
7 COUNTIES WITH THE REQUISITE POPULATION AND NET TAXABLE VALUE
8 THE OPTION TO IMPOSE A LOCAL LIQUOR EXCISE TAX, UPON APPROVAL BY
9 SANTA FE COUNTY VOTERS; AND TO AUTHORIZE THE USE OF THE TAX
10 PROCEEDS TO FUND SOCIAL SERVICE PROGRAMS TO SERVE PERSONS
11 IMPACTED BY ALCOHOL AND DRUG ABUSE
12

13 WHEREAS, in 2002, 2003, 2008 and 2009, various governmental entities adopted
14 resolutions requesting that the New Mexico state legislature amend the Local Liquor Excise Tax
15 Act, §§7-24-8 through 7-24-16 NMSA 1978 (hereinafter the "Act");

16 WHEREAS, such amendments would have allowed all counties in New Mexico to
17 impose a local liquor tax upon approval of the local voters and authorize the use of the tax
18 proceeds to fund social service programs serving persons impacted by alcohol and drug abuse;

19 WHEREAS, according to *The Economic Cost of Alcohol Abuse in New Mexico* report
20 prepared by the New Mexico Department of Health, the economic costs associated with alcohol
21 abuse in New Mexico in 2007 amounted to an estimated \$2.8 billion or more than \$1,400 for
22 every person in the state;

23 WHEREAS, the Act currently allows class B counties, having a population of more than
24 fifty-six thousand but less than seventy-five thousand, and having a net taxable value of more
25 than \$500,000,000 but less than \$700,000,000 to enact an ordinance imposing an excise tax on a
26 retailer in an amount not to exceed 5%, upon approval of the voters of the county;

27 WHEREAS, the Act currently allows such counties to dedicate the use of the revenue
28 from the excise tax to fund educational programs and the prevention and treatment of alcoholism
29 and drug abuse within a county;

1 **WHEREAS**, according to the Act, prior to the adoption of the ordinance, a county is
2 required to enter into a joint powers agreement with the governing body of the most populated
3 municipality and the governing bodies of any other municipalities in the county that choose to be
4 parties to the agreement to provide for the use and administration of the tax proceeds;

5 **WHEREAS**, in an effort to combat DWI in New Mexico, the New Mexico Attorney
6 General's Office has also lobbied the legislature to expand the Act to allow more counties in
7 New Mexico to have the option to impose a local liquor excise tax;

8 **WHEREAS**, McKinley County is currently the only county in New Mexico that has
9 imposed the local liquor excise tax;

10 **WHEREAS**, the Act should be amended to authorize class A counties and counties with
11 a population and net taxable value similar to Santa Fe County the option to impose the liquor tax
12 as well as the authority to use the tax proceeds to fund social service programs serving persons
13 affected by alcohol and drug abuse; and

14 **WHEREAS**, if the Act is amended, Santa Fe County and the City of Santa Fe would, in
15 accordance with the Act, enter into a joint powers agreement to direct and authorize the Santa Fe
16 County DWI Planning Council to oversee the use of the tax proceeds in accordance with the
17 needs and priorities of the residents of Santa Fe County.

18 **NOW, THEREFORE, BE IT RESOLVED THAT** the Santa Fe County Board of
19 County Commissioners supports and joins the City to strongly urge the New Mexico State
20 Legislature to amend the Act to:

21 (1) Authorize counties with a population and net taxable value similar to Santa Fe
22 County the option to impose a local liquor tax upon approval of the local voters; and

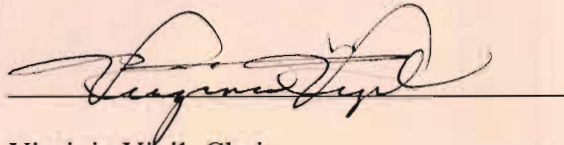
23 (2) Authorize the use of the tax proceeds to fund social service programs serving
24 persons impacted by alcohol and drug abuse.

25 **BE IT FURTHER RESOLVED** that staff is directed to send copies of this resolution to

1 the City of Santa Fe's governing body, Santa Fe's state legislative delegation, the governor and
2 other necessary organizations deemed necessary by the BCC.

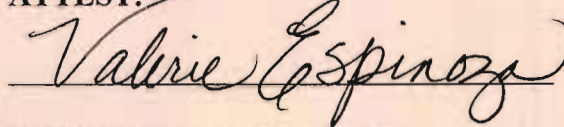
3 PASSED, APPROVED, and ADOPTED this 13 day of DECEMBER, 2011.

4 **THE BOARD OF COUNTY COMMISSIONERS**
5 **OF SANTA FE COUNTY**

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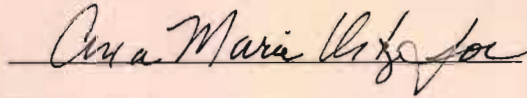
8 Virginia Vigil, Chair

9 **ATTEST:**

10 

11 Valerie Espinoza, Santa Fe County Clerk

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13 **APPROVED AS TO FORM:**

14 


15 Stephen C. Ross, Santa Fe County Attorney



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
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I Hereby Certify That This Instrument Was Filed for
Record On The 14TH Day Of December, 2011 at 04:11:06 PM
And Was Duly Recorded as Instrument # **1654301**
Of The Records Of Santa Fe County

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Deputy  Witness My Hand And Seal Of Office
Valerie Espinoza
County Clerk, Santa Fe, NM