

SANTA FE COUNTY
LODGER'S OCCUPANCY TAX
ORDINANCE No. 1981-6

431008
SFC CLERK RECORDED 12/05/2006

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SANTA FE, NEW MEXICO.

SECTION 1. SHORT TITLE: This ordinance may be cited as the "Lodger's Occupancy Tax Ordinance".

SECTION 2. TAX IMPOSED: There is hereby imposed an occupancy tax of three percent of gross taxable rent for lodging paid to vendors within the County of Santa Fe. Said tax to be paid at the County Clerk's Office monthly by no later than the 20th of each month for previous month's volume of business. A penalty of 10% of the amount of tax due plus interest at the rate of 1% per month of the amount of tax due is hereby imposed for those delinquent in late payment.

SECTION 3. DEFINITIONS: For the purposes of this article, the following words and phrases are the meanings respectively ascribed to them by this section.

GROSS TAXABLE RENT: The total amount of rent paid for lodging.

LODGING: The transaction of furnishing rooms or other accommodations by vendor to a vendee who for a rent uses, possesses or has the right to possess any room or other unit of accommodation in or at a taxable premises.

LODGINGS: The rooms or other accommodations furnished by vendor to vendee by the taxable service of lodging.

OCCUPANCY TAX: The tax on lodging, authorized by this ordinance.

PERSON: A corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State, any corporation, department, instrumentality or agency of the federal government or the state government or any political subdivision of state.

RENT: The consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings, subject

to the occupancy tax authorized by this ordinance. I hereby certify that this instrument was filed

STATE OF NEW MEXICO)

COUNTY OF SANTA FE) SS

Witness my Hand and Seal of Office

CAROLINA R. GONZALES

County Clerk, Santa Fe County, N.M.

for record on the 18th day of Nov. A.D.

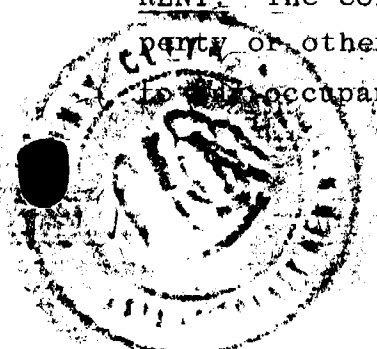
1981 at 1:00 o'clock P.M.

and was duly recorded in book 431

page 008-012 of the records of Santa Fe County

Dolores K. Aragon
Deputy

488.096



TAXABLE PREMISES: A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging.

VENDEE: A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging.

VENDOR: A natural person, corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver, or other representative appointed according to law and acting in a representative capacity, who provides accommodations to a vendee for consideration.

SECTION 4. USE OF TAX PROCEEDS: Fifty percent of the proceeds of the occupancy tax shall be used to defray costs of collecting and otherwise administering the tax; establishing, constructing, purchasing, otherwise acquiring, reconstructing, extending, bettering or otherwise improving fairgrounds, exposition buildings, fieldhouses, auditoriums, convention halls or other convention facilities, and acquiring improvements incidental thereto; equipping and furnishing such recreational facilities of the County; acquiring a suitable site, grounds or other real property or any interest therein for such recreational facilities of the County; the principal of the interest of any prior redemption premiums due in connection with any other charges pertaining to revenue bonds authorized by state statute, advertising, publicizing and promoting such recreational facilities of the County and tourist facilities therein; or any combination of the foregoing purposes or transactions stated in this section. Fifty percent of the proceeds of the occupancy tax shall be used for the purpose of advertising, publicizing and promoting these facilities and tourist attractions.

SECTION 5. ADVISORY BOARD.....DUTIES:

- A. The Chairman of the Santa Fe County Commission, with the consent and approval of the majority of the Commission shall appoint an advisory board of eleven residents of the County who shall serve without compensation; two of whom shall represent the lodging industry; two of whom shall be directly involved in tourist related industries; two of whom shall be nominees of

ORDINANCE NO. 1981=6
PAGE 3

the Hispano Chamber of Commerce, two of whom shall be nominees of the Santa Fe Chamber of Commerce, and three members at large who shall represent the general public.

- B. The three members at large who shall represent the general public shall be the Chairman of The County Commission or his designee and the other two commissioners, or their designees; the Chairman of the Commission shall serve as Chairman of the advisory board and the other Commissioners shall serve as Co-chairmen respectfully.
- C. All terms shall begin the FIRST day of JANUARY, 1982, and shall expire on the LAST day of DECEMBER, two years thereafter or when their successors have been duly appointed and qualified
- D. Members of the advisory board shall serve at the pleasure of the Santa Fe County Commission.
- E. Upon the death, removal, resignation, change of residence from the County or inability of a member of the board to act, a vacancy on the board shall exist. This vacancy shall be filled by appointment by the Chairman of the County Commission with the consent and approval of the County Commission for the unexpired term of such member.

SECTION 6. PENALTY CLAUSE: Any person who violates the provisions of the Lodger's Tax Ordinance by failure to pay the tax, to remit the proceeds thereof to the County, or to account properly for any lodging tax proceeds pertaining thereto, shall be subject to penalties of not to exceed 90 days in jail nor three hundred dollars (\$300.00) fine for each violation.

PASSED, APPROVED AND ADOPTED THIS 9th DAY OF NOVEMBER, 1981, AS ORDINANCE NUMBER 1981-6, WITH ASSESSMENT PURSUANT TO THIS ORDINANCE COMMENCING JANUARY 1, 1982, AND CONTINUING THEREAFTER.

APPROVED AS TO FORM:

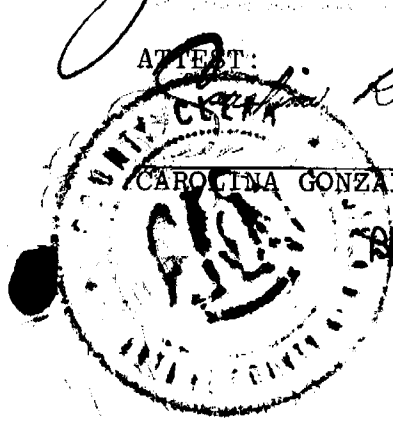
BOARD OF COUNTY COMMISSION

Joe C. Castellano
JOE C. CASTELLANO, COUNTY ATTORNEY

Rudy R. Fernandez
RUDY R. FERNANDEZ,
CHAIRMAN

ATTEST:
Carolina Gonzales
CAROLINA GONZALES, COUNTY CLERK

Dolores K. Aragon



Make Copy
 for Comm
 WHEN WE PRESENT
 OUR ORDINANCE IN
 NOV
 J. Ham

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SFC CLERK RECORDED 12/05/2006

1981 Lodger's Tax

	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>Total for Six Months</u>
Alamogordo	11,017.91	10,292.05	21,309.96
Albuquerque	246,039.05	319,168.23	565,207.28
Carlsbad	31,084.00	37,676.00	68,760.00
Chama	234.04	1,842.98	2,077.02
Cloudcroft	3,077.99	1,410.31	4,488.30
Deming	6,602.84	*	
Eagle Nest	289.27	126.88	416.15
Eddy County	2,153.80	5,054.99	7,208.79
Espanola	2,270.48	2,552.18	4,822.66
Farmington	33,258.94	32,916.80	66,175.74
Gallup	30,664.07	*	
Grants	12,164.29	14,270.62	26,434.91
Las Cruces	45,463.21	51,913.29	97,376.50
Las Vegas	3,898.29	9,224.98	13,123.27
Lordsburg	6,756.96	5,825.41	12,582.37
Luna County	4,983.01	4,588.54	9,571.55
Milan	1,042.42	1,210.28	2,252.70
Portales	2,433.45	3,475.59	5,909.04
Raton	7,377.24	8,220.27	15,597.51
Red River	19,466.60	3,605.48	23,072.08
Roswell	22,715.53	19,221.48	41,937.01
Ruidoso	10,360.90	12,292.09	22,652.99
Santa Fe	60,582.18	129,804.16	190,386.34
Santa Rosa	9,540.12	*	
Silver City	8,120.28	10,160.03	18,280.31
Socorro	6,715.17	5,198.32	11,913.49
Taos	6,629.78	8,375.43	15,005.21
Truth or Consequences	2,174.00	2,122.93	4,296.93
Tucumcari	15,354.15	24,309.85	39,664.00

*Tax incomplete for that quarter.

431012

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Lodger's Tax

	<u>1978</u>	<u>1979</u>	<u>1980</u>
Alamogordo	38,213.97	33,397.87	35,975.93
Albuquerque	920,775.65*	1,045,065.29	1,097,286.48
Carlsbad	65,756.00	87,793.00**	115,580.00
Chama	4,927.55	4,922.45	6,981.60
Cloudcroft	8,459.16	7,082.44	9,370.89
Deming	22,843.60	21,772.17	21,297.01
Eagle Nest	1,717.60	776.33	1,723.01
Eddy County	16,173.33***	19,473.84	19,052.92
Espanola	*****	11,560.00	12,059.76
Farmington	91,560.73	86,414.86	120,551.99
Gallup	134,822.71	137,082.14	143,651.49
Grants	48,820.66	51,843.97	54,856.65
Las Cruces	91,876.42	96,511.81	158,864.28****
Las Vegas	16,707.24	15,981.30	18,242.57
Lordsburg	21,259.36	21,306.54	21,041.03
Luna County	15,178.47	16,014.57	16,836.13
Milan	3,376.87	5,279.98	3,925.82
Portales	1,560.55	8,497.73	8,996.03
Raton	37,537.25	40,990.50	44,047.34
Red River	38,058.08	43,552.29	53,049.12
Roswell	63,140.62	71,971.46	68,661.45
Ruidoso	47,633.15	54,128.94	84,384.03
Santa Fe	257,733.00	311,903.57	371,869.84
Santa Rosa	44,890.39	44,890.39	47,295.15
Silver City	11,899.83	13,498.04	24,485.92*****
Socorro	17,732.31	19,163.84	18,642.24
Taos	40,085.79	43,021.94	92,976.72
Truth or Consequences	7,132.01	6,901.82	8,143.64
Tucumaari	65,784.00	56,370.52	66,393.26

*Changed rate from 2% to 3% effective 7/01/78

**Changed rate from 2% to 3% effective 6/01/79

***Changed rate from 2% to 3% effective 10/01/78

****Changed rate from 2% to 3% effective 01/01/80

*****Changed rate from 2% to 3% effective 09/01/80

*****Took effect late in the year