

SANTA FE COUNTY

Ordinance No. 1981-6, as amended by

Ordinance No. 1985 - 1.

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 the 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.

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1 PERSON: A corporation, firm, other body corporate, partnership,
2 association or individual, includes an executor, administrator,
3 trustee, receiver or other representative appointed according
4 to law and acting in a representative capacity, but does not
5 include the United States of America, the State, any corporation,
6 department, instrumentality or agency of the federal government
7 or the state government or any political subdivision of state.
8 RENT: The consideration received by a vendor in money, credits,
9 property or other consideration valued in money for lodgings,
10 subject to occupancy tax authorized by this ordinance.
11 TAXABLE PREMISES: A hotel, apartment, apartment hotel, apartment
12 house, lodge, lodging house, rooming house, motor hotel, guest
13 house, guest ranch, ranch resort, guest resort, motor court,
14 auto court, auto camp, trailer court, trailer camp, trailer park,
15 tourist camp, cabin or other premises used for lodging.
16 VENDEE: A natural person to whom lodgings are furnished in the
17 exercise of the taxable service of lodging.
18 VENDOR: A natural person, corporation, firm, other body
19 corporate, partnership, association or individual, includes an
20 executor, administrator, trustee, receiver, or other
21 representative appointed according to law and acting in a
22 representative capacity, who provides accommodations to a vendee
23 for consideration.
24 SECTION 4. USE OF TAX PROCEEDS: Fifty percent of the proceeds
25 of the occupancy tax shall be used to defray costs of collecting
26 and otherwise administering the tax; establishing, constructing,
27 purchasing, otherwise acquiring, reconstructing, extending,
28 bettering or otherwise improving fairgrounds, exposition

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1 buildings, fieldhouses, auditoriums, convention halls or other
2 convention facilities, and acquiring improvements incidental
3 thereto; equipping and furnishing such recreational facilities
4 of the County; acquiring a suitable site, grounds or other real
5 property or any interest therein for such recreational facilities
6 of the County; the principal of the interest of any prior
7 redemption premiums due in connection with any other charges
8 pertaining to revenue bonds authorized by state statute,
9 advertising, publicizing and promoting such recreational
10 facilities of the County and tourist facilities therein; or
11 any combination of the foregoing purposes or transactions
12 stated in this section. Fifty percent of the proceeds of the
13 occupancy tax shall be used for the purpose of advertising,
14 publicizing and promoting these facilities and tourist
15 attractions.

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

17 ~~A.--The-Chairman-of-the-Santa-Fe-County-Commission,-with~~
18 ~~the-consent-and-approval-of-the-majority-of-the~~
19 ~~Commission-shall-appoint-an-advisory-board-of-eleven~~
20 ~~residents-of-the-County-who-shall-serve-without~~
21 ~~compensation;-two-of-whom-shall-represent-the-lodging~~
22 ~~industry;-two-of-whom-shall-be-directly-involved-in~~
23 ~~tourist-related-industries;-two-of-whom-shall-be~~
24 ~~nominees-of-the-Hispano-Chamber-of-Commerce;-two-of~~
25 ~~whom-shall-be-nominees-of-the-Santa-Fe-Chamber-of~~
26 ~~Commerce;-and-three-members-at-large-who-shall-represent~~
27 ~~the-general-public.~~

28 ~~B.--The-three-members-at-large-who-shall-represent-the~~

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- 1 ~~general-public-shall-be-the-Chairman-of-the-County~~
2 ~~Commission-or-his-designee-and-the-ether-two-Commission-~~
3 ~~ers,-or-their-designees,-the-Chairman-of-the-Commission~~
4 ~~shall-serve-as-Chairman-of-the-advisory-board-and-the~~
5 ~~ether-Commissioners-shall-serve-as-Co-Chairmen~~
6 ~~respectfully,~~ (as deleted by Ordinance 1985- .)
7 A. The Chairman of the County Commission which imposes an
8 occupancy tax under Sections 3-38-13 through 3-38-24
9 NMSA 1978 shall appoint an advisory board of five
10 residents of the County; two of whom shall represent
11 the lodging industry; two of whom are directly involved
12 in tourist related industries, and one member at large
13 who shall represent the general public. The appointments
14 shall be subject to confirmation by the County Commission.
15 (As amended by Ordinance 1985- .)
16 B. All terms shall begin the FIRST day of JANUARY, 1982,
17 and shall expire on the LAST day of DECEMBER, two years
18 thereafter or when their successors have been duly
19 appointed and qualified. (as amended by Ordinance
20 1985- .)
21 C. Members of the advisory board shall serve at the
22 pleasure of the Santa Fe County Commission.
23 D. Upon the death, removal, resignation, change of
24 residence from the County or inability of a member of
25 the board to act, a vacancy on the board shall exist.
26 This vacancy shall be filled by appointment by the
27 Chairman of the County Commission for the unexpired
28 term of such member, subject to confirmation by the

1 County Commission.

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

8 PASSED, APPROVED, AND ADOPTED THIS 13th DAY OF MAY, 1985 AS
9 AN AMENDMENT TO ORDINANCE NUMBER 1981-6.

10 BOARD OF COUNTY COMMISSIONERS

11 SANTA FE COUNTY

12 BY *Bennie J. Chavez*
13 Bennie J. Chavez, Chairman

14 APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

15 BY *Daniel A. Sanchez*
16 Archuleta, Sanchez & Co., P.A.
County Attorney

17 ATTEST:

18 BY *Angie Vigil Perez*
19 Angie V. Perez, County Clerk

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567,822

COUNTY OF SANTA FE) SS
STATE OF NEW MEXICO)
I hereby certify that this Instrument was filed
for record on the 23 day of May A.D.
19 85, at 11:32 o'clock a.m.
and was duly recorded in book 501
page 558 of the records of Santa Fe County.

Witness my Hand and Seal of Office
ANGIE VIGIL PEREZ
County Clerk, Santa Fe County, N.M.

Lisa Lingo Deputy