

SANTA FE COUNTY

Ordinance No. 1991-15

770338

LODGER'S OCCUPANCY TAX ORDINANCE

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 Tax Ordinance."

SECTION 2. **DEFINITIONS:** For the purposes of this Ordinance,
the following words and phrases have the following meanings.

- A. County Clerk: The County Clerk for the County of Santa
Fe, New Mexico.
- B. Gross Taxable Rent: The total amount of rent paid for
lodging, not including the state gross receipts tax or
local sales taxes.
- C. Lodging: The transaction of furnishing rooms or other
accommodations by a vendor to a vendee who, for rent
uses, possesses or has the right to use or possess any
room or other unit or accommodation in or at a taxable
premises. Lodging accommodations at institutions of the
federal government, the state or any political subdivi-
sion thereof shall not be subject to this Occupancy
Tax. This Ordinance shall not apply to clinics, hospi-
tals, or other medical facilities; to privately owned
and operated convalescent homes or homes for the aging,
infirm, indigent, or chronically ill; to lodging accommo-
dations of religious, charitable, educational, or philan-
thropic institutions; or to premises which do not have
at least three rooms of accommodations for lodgings.

- 1 D. Lodgings: The rooms or other accommodations furnished
2 from a vendor to a vendee by a taxable service of lodg-
3 ing.
- 4 E. Occupancy Tax: The tax on lodging, authorized by this
5 Ordinance.
- 6 F. Person: A corporation, firm, partnership, association,
7 individual, or other entity, including an executor,
8 administrator, trustee, receiver or other representative
9 appointed according to law and acting in a representa-
10 tive capacity, but does not include the United States of
11 America, the State, or any political division, corpora-
12 tion, department, instrumentally or agency of the feder-
13 al government or the State government.
- 14 G. Rent: The consideration received by a vendor in money,
15 credit, property or other consideration valued in money
16 for lodging, subject to the Occupancy Tax authorized by
17 this Ordinance.
- 18 H. Taxable Premises: A hotel, apartment, apartment hotel,
19 apartment house, lodge, lodging house, rooming house,
20 motor hotel, guest house, guest ranch, ranch resort,
21 guest resort, motor court, auto court, auto camp, trail-
22 er court, trailer camp, trailer park, tourist camp,
23 cabin or other premises used for lodging.
- 24 I. Vendee: A natural person to whom lodgings are furnished
25 in the exercise of the taxable service of lodging. A
vendee does not include a natural person who has been a
permanent resident of the taxable premises for at least

1 thirty (30) consecutive days, who has entered into a
2 written agreement for lodging at the taxable premises
3 for a period of at least thirty (30) days, or whose rent
4 is less than \$2.00 per day.

5 J. Vendor: A person who provides lodgings to a vendee for
6 rent.

7 SECTION 3. IMPOSITION OF TAX; REPORTS; PENALTY.

8 A. Statutory Authority. The Board of County Commissioners
9 of Santa Fe County, pursuant to NMSA Section 3-38-14, et
10 seq. (1978, as amended) hereby imposes an Occupancy Tax
11 on vendors for gross taxable rent on lodging within
12 Santa Fe County and outside of the municipal limits of
13 the City of Santa Fe, New Mexico.

14 B. Amount. The amount of tax imposed under this Ordinance
15 is three percent (3%) of gross taxable rent.

16 C. Date Due. The Occupancy Tax shall be paid by the vendor
17 to the County Clerk on or before the 25th day of each
18 month for the previous calendar month's lodging.

19 D. Reports Due. The vendor shall complete, sign and sub-
20 mit, together with the payment set in Sec. 3.B., the
21 vendor's monthly CRS Gross Receipts Tax Form, and the
22 Santa Fe County Lodger's Tax Report.

23 E. Penalty and Interest. A penalty of ten percent (10%) of
24 the amount of Occupancy Tax due, plus interest at the
25 rate of one percent (1%) per month will be assessed
against any vendor whose payments are either delinquent
or late.

B. The remaining fifty percent (50%) of the proceeds from the Occupancy Tax shall be used to collect and otherwise administer the Occupancy Tax; to equip, furnish, and improve those facilities described in Section 4.A.; to acquire a suitable site, grounds, or other real property or any interest therein for the facilities described in Section 4.A.; to advertise, publicize, and promote those facilities described in Section 4.A.; to use the Occupancy Tax proceeds, as set forth in this Section 4.B., in any combination of the foregoing purposes or transactions.

SECTION 5. ADVISORY BOARD:

A. Appointment of Members. The Chairperson of the Santa Fe Board of County Commissioners shall appoint an advisory board of five residents of the County: two of whom shall represent the lodging industry, two of whom are directly involved in tourist-related industries, and one

1 member at large who shall represent the general public.

2 The appointments shall be subject to confirmation by the
3 Board of County Commissioners.

4 B. Term. The term for all members of the advisory board
5 shall begin on the first day of January in even numbered
6 years, and shall expire on the last day of December, two
7 years thereafter, or when each member's respective suc-
8 cessor has been duly appointed and qualified. Members
9 may be renominated for up to two additional successive
10 terms.

11 C. Service of Members. Members of the advisory board shall
12 serve at the pleasure of the Board of County Commission-
13 ers and may be removed at anytime, with or without cause.

14 D. Replacement of Members. Upon the death, removal, resig-
15 nation, change of residence from the County or inability
16 of a member of the board to act, a vacancy on the adviso-
17 ry board shall exist. This vacancy shall be filled by
18 appointment by the Chairperson of the Board of County
19 Commissioners for the unexpired term of such member,
20 subject to confirmation by the Board of County Commis-
21 sioners.

22 E. Role Advisory Board. The advisory board shall make
23 recommendations to the Board of County Commissions con-
24 cerning the expenditure of the Occupancy Tax proceeds.
25 The advisory board shall also prepare semiannual budg-
ets, setting forth the amount of money collected by the

1 County Clerk, and also setting forth all expenditures
2 made during such semi-annual period.

3 F. Open Meetings. The advisory board shall hold open meet-
4 ings, pursuant to the New Mexico Open Meetings Act, and
5 shall abide by the rules and regulations for the conduct
6 of public meetings, as promulgated by the Board of Coun-
7 ty Commissioners.

8 SECTION 6. COUNTY AUDIT: Each vendor shall be subject to an
9 audit, in the discretion of the County Clerk, upon reasonable
10 notice, in order to verify the accuracy of the information
11 contained on the Report and Form required in Section 3.D. of
12 this Ordinance.

13 SECTION 7. PENALTY CLAUSE: Any person who violates the
14 provisions of the Lodger's Tax Ordinance by failure to pay
15 the tax, to remit the proceeds thereof to the County, to
16 submit required forms and reports, or to account properly for
17 any lodging tax proceeds pertaining hereto, shall be subject
18 to penalties not to exceed 90 days in jail and/or a fine of
19 three hundred dollars (\$300.00) for each violation. Each
20 month of noncompliance constitutes a separate offense.

21 SECTION 8. SEVERABILITY AND REPEAL PROVISION: If any of
22 these sections, subsections, sentences, clauses, or phrases
23 of this Ordinance are for any reason found to be unconstitu-
24 tional or invalid, the validity of the remaining portions of
25 this Ordinance shall not thereby be affected since it is the
express intent of the Board of County Commissioners to pass

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each section, phrase, paragraph, and word separately. Santa Fe County Ordinances 1985-1 and 1981-6 are hereby repealed.

SECTION 9. EFFECTIVE DATE: This Ordinance will take effect on October 13, 1991.

PASSED, APPROVED, AND ADOPTED THIS 12 DAY OF November, 1991

BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

Linda Grill
Linda Grill, Chairwoman

ATTEST:

Jona G. Armijo
Jona G. Armijo, County Clerk

APPROVED AS TO FORM:

Terrence Brennan
Terrence Brennan,
County Attorney

CERTIFICATE OF FILING

I Jona G. Armijo, County Clerk, do hereby certify that the foregoing Ordinance designated at ordinance No. 1991-15 was filed in my office on the 22 day of November, 1991, in the Book Number Pages at A.M.

Jona G. Armijo
Jona G. Armijo, County Clerk



Deputy
Margaret R. Rios
County Clerk, Santa Fe County, N.M.
Jona G. Armijo
I hereby certify that this instrument was filed for record on the 22 day of November, 1991, at 10:20 o'clock P.M. and was duly recorded in Book 770 Page 38 of the records of Santa Fe County. I have witnessed my hand and Seal of Office.