

SANTA FE COUNTY
ORDINANCE NO. 2020-1

AN ORDINANCE AMENDING THE LODGERS' OCCUPANCY TAX ORDINANCE, ORDINANCE NO. 1999-10, TO DELETE THE OCCUPANCY TAX EXEMPTION FOR PREMISES WHICH DO NOT HAVE AT LEAST THREE ROOMS OF ACCOMMODATIONS FOR LODGINGS; TO OTHERWISE CONFORM THE OCCUPANCY TAX EXEMPTIONS TO STATE LAW; AND TO EXPAND THE USE OF TAX PROCEEDS FOR TOURISM PROMOTION

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY THAT ORDINANCE NO. 1999-10 IS HEREBY AMENDED AS FOLLOWS:

Section 1. Section 2(I) is hereby repealed and replaced with the following:

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

Section 2. Section 3(B) is hereby repealed and replaced with the following:

B. Exemptions: The occupancy tax shall not apply:

- (1) if a vendee:
 - (a) has been a permanent resident of the taxable premises for a period of at least thirty consecutive days; or
 - (b) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty consecutive days;
- (2) if the rent paid by a vendee is less than two dollars (\$2.00) a day;
- (3) to lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
- (4) to lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;
- (5) to clinics, hospitals or other medical facilities; or
- (6) to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill.

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Section 3. Section 5(A) is hereby repealed and replaced with the following:

- A. **Tourism Promotion:** Fifty percent (50%) of the proceeds from the first three percent (3%) and one hundred percent (100%) of the proceeds from the next one percent (1%) of the occupancy tax shall be used for the purpose of advertising, publicizing, or promoting tourist-related facilities, attractions, transportation systems, or tourist-related events in Santa Fe County, including, but not limited to, the County Fairgrounds, Cyclone Center, exposition buildings, field houses, auditoriums, welcome centers, tourist information centers, museums, performing art facilities, open spaces and trails, and convention halls and other convention facilities of Santa Fe County.

Section 4. ORDINANCE REMAINS IN EFFECT, AS AMENDED. Except as expressly amended hereby, Ordinance No. 1999-10 remains unchanged in full force and effect.

Section 5. EFFECTIVE DATE. This Ordinance shall take effect thirty days after it is recorded by the County Clerk, pursuant to NMSA 1978, § 4-37-9.

PASSED, APPROVED, and ADOPTED this 14th day of January, 2020, by the Board of County Commissioners of Santa Fe County.

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

By: Anna T. Hamilton, Chair



SFC CLERK RECORDED 01/15/2020

ATTEST:
Geraldine Salazar
Geraldine Salazar
Santa Fe County Clerk

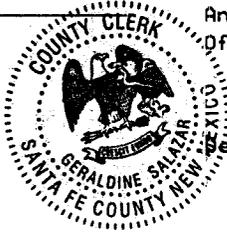
APPROVED AS TO FORM:

Rachel A. Brown
Rachel A. Brown
Interim County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC ORDINANCE
PAGES: 2

I Hereby Certify That This Instrument Was Filed for Record On The 15TH Day Of January, 2020 at 09:28:00 AM And Was Duly Recorded as Instrument # 1906736 Of The Records Of Santa Fe County



Witness My Hand And Seal Of Office
Estrella Martinez
Deputy County Clerk, Santa Fe, NM