## SANTA FE COUNTY

## Resolution No. 2017-54

## A Resolution

## Imposing An Annual Liquor License Tax Upon Persons Holding State Liquor Licenses

WHEREAS, NMSA 1978, Section 7-24-2 (1994) provides that the Board of County Commissioners of a county composing a local option district may adopt, on or before the first day of June of each year, a resolution imposing an "annual, nonprohibitive license tax upon the privileges of persons holding state licenses under the provisions of the Liquor Control Act to operate within such counties, outside of the municipalities that are local option districts, as retailers, dispensers, canopy licensees, restaurant licensees or club licensees"; and

WHEREAS, the resolution must fix the "amount of the license tax, which shall not exceed two hundred fifty dollars (\$250), and the dates and manner of the payment"; and

WHEREAS, NMSA 1978, Section 7-24-3 (1953) provides for the closing of a business that has not paid the license tax.

**NOW, THEREFORE, IT IS RESOLVED** by the Board of County Commissioners of the County of Santa Fe that:

- A. For the privilege of doing business from July 1, 2017, to June 30, 2018, a two hundred fifty dollar (\$250) license tax to be known as the Liquor License Tax is hereby imposed on persons that (i) operate within Santa Fe County outside of a municipality and (ii) hold State licenses under the provisions of the Liquor Control Act to operate as a:
  - 1. Retailer;
  - 2. Dispenser;
  - 3. Canopy Licensee;
  - 4. Restaurant Licensee; or
  - 5. Club Licensee.
- B. The Liquor License Tax shall not be prorated and is due and payable on July 1, 2017, and is delinquent if not paid by that date. The Liquor License Tax may be paid in cash or by personal or corporate check or money order by mail addressed to PO Box T, Santa Fe, NM 87504-0528, postmarked no later than July 1, 2017, or in person at the Santa Fe County Treasurer's Office. The following information must be submitted on a letter accompanying payment or as a notation

on the check or money order by which payment is made: (i) the name of the person paying the Liquor License Tax; (ii) the name and address of the person for which the Liquor License Tax is due; and (iii) the account number of the person for which the Liquor License Tax is due. Persons subject to the Liquor License Tax may obtain their account number by contacting the Santa Fe County Treasurer's Office.

In accordance with NMSA 1978, Section 7-24-3, upon the written order of the Board of County Commissioners, duly entered of record, the Sheriff shall close up the place of business of any person who has not paid or tendered the Liquor License Tax in accordance with this Resolution.

PASSED, APPROVED, AND ADOPTED this 30<sup>th</sup> day of May, 2017.

**BOARD OF COUNTY COMMISSIONERS** Henry P. Roybal, Chairman Geraldine Salazar, County Clerk



APPROVED AS TO FORM:

Gregory S. Shaffer, County Attorney



COUNTY OF SANTA FE TATE OF NEW MEXICO BCC RESOLUTIONS PAGES: 2

: Hereby Certify That This Instrument Was Filed for lecord On The 31ST Day Of May, 2017 at 08:42:24 AM ind Was Duly Recorded as Instrument # 1827066 if The Records Of Santa Fe County

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