THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY RESOLUTION NO. 2019 - <u>68</u>

A RESOLUTION IMPOSING AN ANNUAL LIQUOR LICENSE TAX UPON PERSONS HOLDING STATE LIQUOR LICENSES

WHEREAS, pursuant to NMSA 1978, Section 7-24-2 (1994), boards of county commissioners of counties composing local option districts may, by resolution adopted on or before the first of June each year, impose 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, Santa Fe County (County) composes a local option district; and

WHEREAS, the resolution imposing the license tax under Section 7-24-2 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, failure of a business to pay the County license tax may result in closure of the business by order of the Board of County Commissioners (Board) in accordance with NMSA 1978, Section 7-24-3 (1953).

NOW, THEREFORE, IT IS RESOLVED by the Board that:

- A. For the privileges of doing business from July 1, 2019, to June 30, 2020, 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, 2019, 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, 2019, 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.

C. In accordance with NMSA 1978, Section 7-24-3, upon the written order of the Board, 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 ADOPT 2019.	TED THIS 28 DAY OF May,
BOARD OF COUNTY COMMISSION OF SANTA FE COUNTY By: Januala	NERS CLERK RE
Anna T. Hamilton, Chair ATTIFET: Geraldine Salazar	Date: 5-28-2019
Santa Fe County Clerk Approved as to form:	Fo P
R. Bruce Frederick Santa Fe County Attorney APPROVED:	COUNTY OF SANTA FE) BCC RESOLUTIONS PAGES: 2
Gary Giron Santa Fe County Finance Director	STATE OF NEW MEXICO) ss I Hereby Certify That This Instrument Was Filed for Record On The 29TH Day Of May, 2019 at 10:28:07 AM And Was Duly Recorded as Instrument # 1887334 Of The Records Of Santa Fe County
	Deputy Deputy

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