

SANTA FE COUNTY RESOLUTION
NO. 2015-167

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO SUPPORT GROSS RECEIPTS TAX REFORM**

WHEREAS, property tax revenue has long been the primary revenue source for county government, but the reluctance of citizens to increase those taxes has resulted in increased county gross receipts taxes (GRT), in order to pay for basic county services;

WHEREAS, the county local option GRT structure is a complicated and convoluted patchwork of increments, many of which are either unused or unusable;

WHEREAS, the New Mexico Association of Counties supports tax reform efforts that improve economic efficiency, economic development, ease of administration, and overall fairness of the state and local tax system, and tax policy principles of simplicity, transparency, economic neutrality, and equality;

WHEREAS, the current structure of GRT credits, exemptions, and deductions results in a tax that is both higher and less broader than indicated by the actual rate structure, as a result, seriously hampers local economic development and opportunities;

WHEREAS, Gross Receipts Tax revenues are essential to local government's ability to provide for the health safety, and welfare of their citizens;

WHEREAS, any proposed GRT changes would impact local government's ability to provide for the health, safety, and welfare of their citizens;

WHEREAS, there is currently a significant discussion of gross receipts tax reform at the state level; and

WHEREAS, local governments have a paramount interest in any and all discussions related to both property and gross receipts tax reform;


WHEREAS, the New Mexico Association of Counties requests full participation by the Association in any legislative efforts at gross receipts tax restructure and/or reform and that the

Legislature consider formation of a tax policy committee to study and reform New Mexico gross receipts taxes.


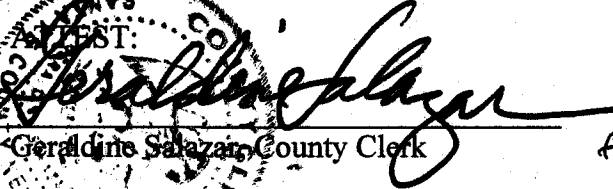
NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

PASSED, APPROVED, AND ADOPTED ON THIS 24th DAY OF NOVEMBER, 2015


THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY



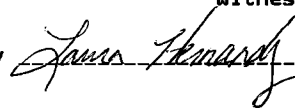
Robert A. Anaya, Chair

Geraldine Salazar, County Clerk

APPROVED AS TO FORM:


for: Gregory S. Shaffer, County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
BCC RESOLUTIONS
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I Hereby Certify That This Instrument Was Filed for
Record On The 4TH Day Of December, 2015 at 03:33:35 PM
And Was Duly Recorded as Instrument # 1781030
Of The Records Of Santa Fe County
Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM



SFC CLERK RECORDED 12/04/2015