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

WHEREAS, NMSA 1978 §7-24-2 provides that the board of county commissioners of counties composing local option districts may adopt each year a resolution imposing an annual license tax upon the privileges of persons holding State licenses under the provisions of the Liquor Control Act to operate as retailers, dispensers, canopy licensees, restaurant licensees or club licensees; and

WHEREAS, Santa Fe County is a local option district; and

WHEREAS, the resolution imposing the license tax must fix the “amount of the license tax, which shall not exceed two hundred fifty dollars ($250.00), and the dates and manner of the payment”; and

WHEREAS, failure of a business to pay the license tax may result in closure of the business by order of the Board of County Commissioners (“Board”) in accordance with NMSA 1978 §7-24-3.

NOW, THEREFORE, IT IS RESOLVED by Board that:

A. For the privilege of doing business from July 1, 2022 through June 30, 2023, a two hundred and fifty dollars ($250.00) liquor license tax is hereby imposed on persons who operate within Santa Fe County, but outside of a municipality and who hold a state liquor license under the provisions of the Liquor Control Act, whether as retailers, dispensers, canopy licensees, restaurant licensees or club licensees.
B. The tax shall not be prorated, and is due and payable no later than August 1, 2022. The
tax can be delivered by mail addressed to P.O. Box T, Santa Fe, NM 87504-0528,
postmarked no later than August 1, 2021, or in person at the Santa Fe County
Treasurer's Office, 100 Catron Street, Santa Fe, NM 87501. All payments must include
the following information, in writing: i) the name of the holder of the liquor license and
ii) the account number of the holder of the license, which can be obtained by contacting
the Treasurer's Office.

C. In accordance with NMSA 1978 §7-24-3 upon written order of the Board, duly entered
of record, the Santa Fe County Sherriff shall close the place of business of any person
or entity that has not paid or tendered the tax in accordance with this resolution.

PASSED, APPROVED AND ADOPTED THIS [6th] DAY OF May, 2022

THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

By: Anna T. Hamilton
    Anna T. Hamilton, Chairperson

ATTEST:

Katherine E. Clark
County Manager

APPROVED AS TO FORM:

Rachel Brown
Interim County Attorney