

**SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 2024 - 054

**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 (Board) may adopt on or before the first day of June of each year, a resolution imposing an annual liquor license tax upon persons holding State liquor licenses. This tax is imposed on persons holding state licenses under the Liquor Control Act to conduct operations within Santa Fe County and outside of municipalities, as retailers, dispensers, canopy licensees, restaurant licensees or club licensees; and

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

WHEREAS, the amount of such license tax shall not exceed the amount of two hundred fifty dollars (\$250.00).

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

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

- A. For the privileges of doing business from July 1, 2024, to June 30, 2025, a two hundred fifty dollars (\$250.00) 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 a State liquor license(s) under the provisions of the Liquor Control Act to operate as a:
 - 1. Retailers;
 - 2. Dispensers;
 - 3. Canopy Licensees;
 - 4. Restaurant Licensees; or
 - 5. Club Licensee.

- B. The Liquor License Tax shall not be prorated and is due and payable on July 1, 2024, and is delinquent if not paid by that date.

The Liquor License Tax may be paid 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 3, 2024, or in person with cash, personal or corporate check or money

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order 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 Santa Fe County 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 ON THIS 30th DAY OF APRIL, 2024.

**SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS**

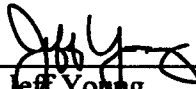
By: 
Hank Hughes, Chair

ATTEST:


Katharine E. Clark
Santa Fe County Clerk

Date: 05/01/2024

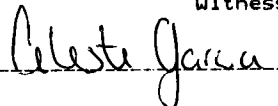
Approved as to form:


Jeff Young
Santa Fe County Attorney



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COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
RESOLUTION
PAGES: 2
I Hereby Certify That This Instrument Was Filed for
Record On The 2ND Day Of May, 2024 at 03:39:14 PM
And Was Duly Recorded as Instrument # 2033085
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Katharine E. Clark
Deputy  County Clerk, Santa Fe, NM