

**THE BOARD OF COUNTY COMMISSIONERS OF SANTA  
FE COUNTY  
RESOLUTION NO. 2018 - 38**

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

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**WHEREAS**, pursuant to NMSA 1978, Section 7-24-2 (1994), board of county commissioners of a county composing a local option district 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, 2018, to June 30, 2019, 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, 2018, 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, 2018, 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 ADOPTED THIS 24<sup>th</sup> DAY OF April, 2018.

**BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY**

By: Anna Hansen  
Anna Hansen, Chair

ATTEST:  
Geraldine Salazar  
Geraldine Salazar  
Santa Fe County Clerk

Date: 4-24/2018

Approved as to form:  
RBF  
R. Bruce Frederick  
Santa Fe County Attorney



APPROVED:  
[Signature]  
Stephanie Schardin Clarke  
Santa Fe County Finance Director

COUNTY OF SANTA FE )  
STATE OF NEW MEXICO ) ss

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I Hereby Certify That This Instrument Was Filed for Record On The 27TH Day Of April, 2018 at 04:10:04 PM And Was Duly Recorded as Instrument # 1856145 Of The Records Of Santa Fe County

Deputy [Signature] Witness My Hand And Seal Of Office  
Geraldine Salazar  
County Clerk, Santa Fe, NM

SFC CLERK RECORDED 04/27/2018