

# **CITY of ALBUQUERQUE**

## **EIGHTEENTH COUNCIL**

**SPONSORED BY: Isaac Benton & Ken Sanchez**

7       Section 1. NAME. The municipal gross receipts tax imposed by this  
8 ordinance shall be popularly known as the "Transportation Infrastructure  
9 Tax."

10       Section 2. IMPOSITION OF TAX. There is imposed on any person  
11      engaging in business in this municipality, for the privilege of engaging in  
12      business in this municipality, an excise tax equal to one-fourth of one percent  
13      of the gross receipts reported or required to be reported by such person  
14      pursuant to the New Mexico Gross Receipts and Compensating Tax Act,  
15      Chapter 7, Article 9, NMSA 1978, as it now exists or as it may be amended.  
16      The tax imposed by this ordinance is pursuant to the Municipal Local Option  
17      Gross Receipts Tax Act, Section 7-19D-9 NMSA 1978, as it now exists or as it  
18      may be amended, and shall be known as the "municipal gross receipts tax."

19       Section 3. GENERAL PROVISIONS. This ordinance hereby adopts by  
20      reference all definitions, exemptions and deductions contained in the Gross  
21      Receipts and Compensating Tax Act as it now exists or as it may be amended.

22        **Section 4. SPECIFIC EXEMPTIONS.** The municipal gross receipts tax  
23 shall not be imposed on the gross receipts arising from:

24 (A) Transporting persons or property for hire by railroad, motor  
25 vehicle, air transportation, or any other means from one point within the  
26 municipality to another point outside the municipality; or

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**4 (C) Direct broadcast satellite services.**

## 5      Section 5.    DEDICATION.

## 10 Tax:

11	(1) Road Rehabilitations	Not less than	31%
12	(2) Road Deficiencies	Not more than	15%
13	(3) Road Maintenance		13%
14	(4) Trails and Bikeways		5%
15	(5) Transit		36%

16 The revenues dedicated to roads shall be used for the developed parts of the  
17 city for existing infrastructures including interstate highways. No portion of  
18 these revenues shall be used to build or operate any rail transportation  
19 system until such a system is approved at a separate election by the voters of  
20 the City of Albuquerque.

21 (B) For the purposes of this dedication, the following definitions  
22 shall apply:

1 existing lanes for different travel directions depending on demand and time of  
2 day), queue jump lanes (providing transit priority) and other traffic  
3 management strategies that increase the efficiency of existing and newly-  
4 constructed roadways for all transportation and mobility modes. No funds  
5 shall be expended to enhance aesthetics on interstate highways.

6 (2) REHABILITATION. Rehabilitation projects are those  
7 required to extend the service life of an existing facility, improve its operation,  
8 improve safety, or restore original performance or capacity. Rehabilitation  
9 projects shall examine the entire right-of-way to enhance usefulness for all  
10 transportation and mobility modes, including improvements for automobiles  
11 as well as for transit, pedestrians, and bicyclists. Rehabilitation projects shall  
12 prioritize the improvement of connections between the various transportation  
13 and mobility modes and shall improve conditions for pedestrians. No funds  
14 shall be expended to enhance aesthetics on interstate highways.

15 (3) TRAILS AND BIKEWAYS. Trails and Bikeways projects  
16 shall prioritize the construction of trails and bikeways that are currently key  
17 missing links in the network and that improve access to transit routes and  
18 major destinations.

19 (C) REPORTING. Along with each year's proposed appropriation  
20 of Transportation Infrastructure Tax, the Administration shall provide the City  
21 Council with a report on the collections and expenditures of the Tax which  
22 shall include, at a minimum, the following information:

23 (1) An accounting of the total amount of tax collected life to  
24 date, as well as an accounting of the tax projected to be collected during the  
25 current fiscal year.

26 (2) A reconciliation of total tax collected life to date with  
27 actual appropriations life to date, by category (Rehabilitation, Deficiency, etc).

28 (3) A listing of all projects, by category and the amount of  
29 that project paid for from Transportation Infrastructure Tax funds.

30 (4) An updated list of all projects proposed to be funded  
31 from the Transportation Infrastructure Tax.

32 Section 6. EFFECTIVE DATE OF TAX. The effective date of the municipal  
33 gross receipts tax imposed by this ordinance shall be July 1, 2010, pending

1 acceptance of the effective date by the State Taxation and Revenue  
2 Department.

3 **Section 7. EXPIRATION OF TAX.** The Transportation Infrastructure Tax  
4 shall expire ten years after the effective date of the municipal gross receipts  
5 tax imposed by this ordinance.

6 **Section 8. SEVERABILITY.** If any section, paragraph, sentence, clause,  
7 word or phrase of this ordinance is, for any reason, held to be invalid or  
8 unenforceable by any court of competent jurisdiction, such decision shall not  
9 affect the validity of the remaining provisions of this ordinance. The Council  
10 hereby declares that it would have passed this ordinance and each section,  
11 paragraph, sentence, clause, word or phrase thereof irrespective of any  
12 provision being declared unconstitutional or otherwise invalid.

13 **Section 9. COMPIILATION.** This ordinance shall be incorporated in and  
14 compiled as part of the Revised Ordinances of Albuquerque, New Mexico,  
15 1994.

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