

CITY of ALBUQUERQUE

TWENTY SEVENTH COUNCIL

COUNCIL BILL NO. R-26-58 ENACTMENT NO. _____

SPONSORED BY: Klarissa J. Peña

1 RESOLUTION

2 ADOPTING A PROPOSITION TO BE SUBMITTED TO THE QUALIFIED VOTERS
3 OF THE CITY OF ALBUQUERQUE AT THE 2026 GENERAL ELECTION
4 CONCERNING THE IMPOSITION OF A 0.4875% MUNICIPAL GROSS RECEIPTS
5 TAX, TO BE KNOWN AS THE “COMMUNITY INVESTMENT TAX”; PROVIDING
6 THE PROPOSED FORM OF THE BALLOT QUESTION; AND DIRECTING THE
7 CITY CLERK TO TAKE THE ACTIONS NECESSARY TO PLACE THE QUESTION
8 ON THE BALLOT.

9 WHEREAS, the City seeks to provide a balanced, stable, and sustainable
10 revenue source to support larger-scale generational municipal capital
11 improvements and their necessary operational and maintenance costs,
12 address documented compensation gaps affecting the City’s workforce, and
13 maintain access to essential City services, thereby strengthening
14 infrastructure, workforce stability, and long-term fiscal health for the residents
15 of Albuquerque; and

16 WHEREAS, revenues generated are necessary to support the ongoing
17 operating and maintenance expenses of current and newly constructed City
18 facilities, ensuring these public investments remain open, staffed, and fully
19 functional for city residents through the annual budget process; and

20 WHEREAS, the City Council, as the legislative body of the City of
21 Albuquerque, holds a fiduciary duty to steward and appropriate taxpayer
22 dollars responsibly and in the highest regard for fiscal integrity, transparency,
23 and long-term financial sustainability; and

24 WHEREAS, companion Ordinance O-26-57 proposes to impose a 0.4875%
25 municipal gross receipts tax, to be known as the “Community Investment

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1 Tax,” subject to approval by the qualified voters of the City of Albuquerque;
2 and

3 WHEREAS, Ordinance O-26-57 dedicates fifty-three percent (53%) of the
4 revenues from the Community Investment Tax to municipal operations and
5 maintenance, including employee wages, and forty-seven percent (47%) of the
6 revenues to municipal community enhancement projects and related debt
7 service, as applicable; and

8 WHEREAS, Section 7-19D-9 NMSA 1978 requires that, when municipal
9 gross receipts tax revenues are dedicated, the ballot clearly state the purpose
10 for which the revenues will be used; and

11 WHEREAS, the Council desires to submit the proposition approving
12 Ordinance O-26-57 to the qualified voters of the City of Albuquerque at the
13 2026 General Election.

14 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
15 ALBUQUERQUE:

16 SECTION 1. The City Clerk is instructed to place the following proposition
17 on the 2026 General Election ballot, and the qualified voters of the City of
18 Albuquerque shall be permitted to vote on the proposal. In consultation with
19 the Bernalillo County Clerk and/or the Secretary of State, the City Clerk shall
20 have the authority to modify the proposal as to form to conform with
21 applicable law.

22 SECTION 2. QUESTION TO BE SUBMITTED. The City Clerk is instructed to
23 coordinate with the Bernalillo County Clerk to submit the following summary,
24 title, and complete text of the following proposition to the City’s qualified,
25 registered voters, who shall be permitted to vote on the proposal. The ballot
26 face shall be in substantially the following form:

27 OFFICIAL ELECTION BALLOT

28 GENERAL ELECTION

29 HELD NOVEMBER 3, 2026

30 QUESTION NO. _____

31 CITY OF ALBUQUERQUE

32 COMMUNITY INVESTMENT TAX

33 Proposition to impose a four thousand eight hundred seventy-five ten-

1 represented by a collective bargaining unit are subject to negotiations in
2 accordance with applicable law.

3 B. If passed by voters, forty-seven percent (47%) of revenues
4 shall be dedicated to municipal community enhancement projects and related
5 debt service, as applicable, including the planning, design, acquisition,
6 construction, reconstruction, improvement, renovation, rehabilitation,
7 equipping, and furnishing of municipal capital facilities, infrastructure, parks,
8 trails, open space, public safety facilities, cultural and recreational facilities,
9 and transportation infrastructure.

10 C. If passed by voters, the forty-seven percent (47%) dedication
11 for municipal community enhancement projects shall expire 21 years after its
12 effective date unless continued or renewed in accordance with applicable law.

13 SECTION 4. FILING AND TRANSMITTAL. The City Clerk shall file this
14 Resolution with the Bernalillo County Clerk immediately upon its effective date
15 and within the time required by Section 1-16-3 NMSA 1978. The City Clerk shall
16 promptly forward a copy of the filing and any related transmittal to the City
17 Council President and the Director of Council Services. Upon receiving
18 confirmation that the proposition has been certified for inclusion on the 2026
19 General Election ballot, the City Clerk shall provide that confirmation to the
20 City Council President and the Director of Council Services.

21 SECTION 5. SEVERABILITY. If any section, paragraph, sentence, clause,
22 word, or phrase of this Resolution is for any reason held invalid or
23 unenforceable by a court of competent jurisdiction, such decision shall not
24 affect the validity of the remaining provisions of this Resolution. The Council
25 hereby declares that it would have adopted this Resolution and each section,
26 paragraph, sentence, clause, word, and phrase thereof irrespective of any
27 provision being declared unconstitutional or otherwise invalid.