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1 certain permitting-related services, directly affect accessibility to public  
2 amenities and participation in economic and community activity; and

3 WHEREAS, the City Council, as the legislative body of the City of  
4 Albuquerque, holds a fiduciary duty to steward and appropriate taxpayer  
5 dollars responsibly and in the highest regard for fiscal integrity, transparency,  
6 and long-term financial sustainability.

7 BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF  
8 ALBUQUERQUE:

9 SECTION 1. Imposition of Tax. There is imposed on any person engaging in  
10 business in this municipality for the privilege of engaging in business in this  
11 municipality an excise tax equal to 0.4875% of the gross receipts reported or  
12 required to be reported by the person pursuant to the New Mexico Gross  
13 Receipts and Compensating Tax Act as it now exists or as it may be amended.  
14 The tax imposed under this ordinance is pursuant to the Municipal Local  
15 Option Gross Receipts Taxes Act as it now exists or as it may be amended  
16 and shall be known as the “Community Enhancement Municipal Gross  
17 Receipts Tax.”

18 SECTION 2. General Provisions. This ordinance hereby adopts by reference  
19 all definitions, exemptions, and deductions contained in the Gross Receipts  
20 and Compensating Tax Act as it now exists or as it may be amended.

21 SECTION 3. Specific Exemptions. No municipal gross receipts tax shall be  
22 imposed on the gross receipts arising from:

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

26 B. a business located outside the boundaries of a municipality on land  
27 owned by that municipality for which a state gross receipts tax distribution is  
28 made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978; or

29 C. direct broadcast satellite services.

30 SECTION 4. Dedication. Revenues from the Community Enhancement  
31 Municipal Gross Receipts Tax shall be used for municipal capital projects, and  
32 related bond debt service, as applicable, including, but not limited to, design,  
33 construction, acquisition, improvement, renovation, rehabilitation, and

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1 equipping or furnishing thereof, and for general municipal operational  
2 purposes.

3 SECTION 5. Effective Date. The effective date of the municipal gross  
4 receipts tax shall be either July 1, three months from the date this Ordinance  
5 is adopted, unless an election is held on the question of approving the  
6 ordinance, in which case the effective date shall be July 1, three months from  
7 the date when the results of the election are certified to be in favor of the  
8 ordinance’s adoption and the adopted ordinance is delivered or mailed to the  
9 Taxation and Revenue Department.

10 SECTION 6. Delivery to the State Taxation and Revenue Department. The  
11 City Clerk shall provide a certified copy of this Ordinance to the State Taxation  
12 and Revenue Department within five (5) days after the date this Ordinance is  
13 enacted pursuant to SECTION 5.

14 SECTION 7. Severability. If any section, paragraph, sentence, clause, word,  
15 or phrase of this Ordinance is for any reason held to be invalid or  
16 unenforceable by any court of competent jurisdiction, such decision shall not  
17 affect the validity of the remaining provisions of this Ordinance. The Council  
18 hereby declares that it would have passed this Ordinance and each section,  
19 paragraph, sentence, clause, word, or phrase thereof irrespective of any  
20 provision being declared unconstitutional or otherwise invalid.

21 SECTION 8. Compilation. SECTIONS 1-5 of this Ordinance are to be  
22 compiled as a new Part 11 in Chapter 4, Article 3 of the Revised Ordinances of  
23 Albuquerque, New Mexico, 1994, titled “Community Enhancement Municipal  
24 Gross Receipts Tax.”

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