

1 (B) A business located outside the boundaries of a municipality on
2 land owned by that municipality for which a state gross receipts tax distribution
3 is made pursuant to Section 7-1-6.4C NMSA 1978; or

4 (C) Direct broadcast satellite services.

5 Section 5. DEDICATION. Revenue from the Essential Services Tax will be
6 used for the following two purposes:

7 A. 50% to provide funding for accessible inpatient and outpatient mental
8 health services and services related to homelessness, the
9 developmentally disabled, substance abuse and at-risk populations;
10 and

11 B. 50% for services or capital improvements related to mental health,
12 homelessness, the developmentally disabled, substance abuse and at-
13 risk populations.

14 C. The portion of the revenue of the Essential Services Tax referred to in
15 Subsection B of this Section may be dedicated and pledged to the
16 payment of that amount necessary to pay the principal of, premium, if
17 any, and interest on bonds, notes, other evidences of borrowing and
18 other obligations issued and delivered to finance the capital improvements
19 referred to in Subsection B.

20 D. No portion of the revenues of the Essential Services Tax shall be used to
21 pay for any portion of the salaries or benefits of City employees, other
22 than indirect costs and overhead. No portion of the Essential Services
23 Tax referred to in this Section shall be used to pay for programs already
24 under contract with the City of Albuquerque as of the effective date of
25 this ordinance. The Essential Services Tax may only be used for net new
26 services through new providers or the expansion of services from existing
27 providers.

28 E. Along with each year's proposed appropriation of Essential Services Tax,
29 the Administration shall provide the City Council with a report on the
30 collections and expenditures of the Tax which shall include, at a
31 minimum, the following information:

[+ Bracketed/Underscored Material+] - New
[-Bracketed/Strikethrough Material-] - Deletion

[+ Bracketed/Underscored Material+] - New
[-Bracketed/Strikethrough Material-] - Deletion

- 1 1. An accounting of the total tax collected life to date with actual
- 2 appropriations life to date, as well as an accounting of the tax
- 3 projects to be collected during the current fiscal year;
- 4 2. A reconciliation of the total tax collected life to date with actual
- 5 appropriations life to date, by category (essential services, capital
- 6 improvements);
- 7 3. A listing of all contracts and services provided pursuant to this
- 8 Section, and a listing of all projects funded pursuant to this
- 9 Section.
- 10 4. An updated list of all contracts and projects proposed to be funded
- 11 from the Essential Services Tax.

12 Section 6. **EFFECTIVE DATE OF TAX.** The effective date of the Municipal

13 Gross Receipts Tax imposed by this ordinance shall be July 1, 2015, and only

14 after the results of the election are certified to be in favor of the ordinance’s

15 adoption and the adopted ordinance is delivered or mailed to the Taxation and

16 Revenue Department.

17 Section 7. **SEVERABILITY CLAUSE** If any section, paragraph, sentence,

18 clause, word or phrase of this ordinance is for any reason held to be invalid or

19 unenforceable by any court of competent jurisdiction, such decision shall not

20 affect the validity of the remaining provisions of this ordinance. The Council

21 hereby declares that it would have passed this ordinance and each section,

22 paragraph, sentence, clause, word or phrase thereof irrespective of any

23 provision being declared unconstitutional or otherwise invalid.

24 Section 8. **COMPILATION.** This ordinance shall be incorporated in and

25 made part of the Revised Ordinances of Albuquerque, New Mexico, 1994.

26 Section 9. **EFFECTIVE DATE.** The effective date of this Ordinance shall be

27 five days after publication in full.

28

29

30

31