

CITY of ALBUQUERQUE

TWENTY SIXTH COUNCIL

COUNCIL BILL NO. R-25-127 ENACTMENT NO. _____

SPONSORED BY: Joaquín Baca

1 RESOLUTION

2 ADOPTING A PROPOSITION TO BE SUBMITTED TO THE VOTERS AT THE NEXT
3 ELECTION TO BE HELD IN THE CITY OF ALBUQUERQUE CONCERNING
4 ADOPTING A THREE EIGHTHS OF ONE PERCENT (0.375%) MUNICIPAL GROSS
5 RECEIPTS TAX TO CREATE A QUALITY OF LIFE ENHANCEMENT FUND.

6 WHEREAS, O-25-77 proposes to adopt a three eighths of one percent
7 (0.375%) municipal gross receipts tax to create a Quality of Life Enhancement
8 Fund; and

9 WHEREAS, O-25-77 dedicates all revenue generated by this municipal
10 gross receipts tax to uses that enhance the quality of life of Albuquerque
11 residents, such as promoting and preserving cultural diversity; enhancing the
12 quality of cultural programs and activities; fostering greater access to cultural
13 opportunities; promoting culture in order to further economic development
14 within the municipality; and supporting projects, programs, events and
15 organizations with direct, identifiable and measurable public benefit to
16 residents; and

17 WHEREAS, O-25-77 prioritizes utilizing the revenue to complete the North
18 Domingo Baca Aquatic Center, fund the development of a performing arts
19 center, then allocate funds equally among the nine City Council Districts; and

20 WHEREAS, the Municipal Local Option Gross Receipts and Compensating
21 Taxes Act authorizes the imposition of this municipal gross receipts tax by a
22 majority vote of the City Council, or the City Council may choose to require an
23 election to authorize imposition of the tax; and

24 WHEREAS, O-25-77 was approved by a majority vote of the City Council,
25 and the Council has directed that imposition of this municipal gross receipts

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1 tax is contingent upon subsequent approval by the voters of the City of
2 Albuquerque; and

3 WHEREAS, it is in the best interests of the residents of the City of
4 Albuquerque to place a question on the ballot of the November 4, 2025
5 Regular Local Election regarding whether to adopt this municipal gross
6 receipts tax.

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

9 SECTION 1. The City Clerk is instructed to place the following proposition
10 on the 2025 Regular Local Election Ballot, and the qualified voters of the City
11 of Albuquerque shall be permitted to vote “yes” or “no.” In consultation with
12 the Bernalillo County Clerk and/ or the Secretary of State, the City Clerk shall
13 have the authority modify the proposition as to form to conform with
14 applicable law.

15 PROPOSITION

16 SHALL THE CITY OF ALBUQUERQUE ADOPT A THREE EIGHTHS OF ONE
17 PERCENT (0.375%) MUNICIPAL GROSS RECEIPTS TAX TO CREATE A
18 QUALITY-OF-LIFE ENHANCEMENT FUND? THE FUND SHALL BE DEDICATED
19 TO USES THAT ENHANCE THE QUALITY OF LIFE OF ALBUQUERQUE
20 RESIDENTS, SUCH AS PROMOTING AND PRESERVING CULTURAL
21 DIVERSITY; ENHANCING THE QUALITY OF CULTURAL PROGRAMS AND
22 ACTIVITIES; FOSTERING GREATER ACCESS TO CULTURAL OPPORTUNITIES;
23 PROMOTING CULTURE IN ORDER TO FURTHER ECONOMIC DEVELOPMENT
24 WITHIN THE MUNICIPALITY; AND SUPPORTING PROJECTS, PROGRAMS,
25 EVENTS AND ORGANIZATIONS WITH DIRECT, IDENTIFIABLE AND
26 MEASURABLE PUBLIC BENEFIT TO RESIDENTS.

27
28 YES _____ NO _____

29
30 SECTION 2. SEVERABILITY CLAUSE. If any section, paragraph, sentence,
31 word, or phrase of this Resolution is for any reason held to be invalid or
32 unenforceable by any court of competent jurisdiction, such decision shall not
33 affect the validity of the remaining provisions of this Resolution. The Council

1 hereby declares that it would have passed this Resolution and each section,
2 paragraph, sentence, word or phrase thereof irrespective of any provision
3 being declared unconstitutional or otherwise invalid.

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