



# City of Albuquerque

## Office of the City Clerk

Timothy M. Keller, Mayor

Ethan Watson, City Clerk

### Interoffice Memorandum

November 29, 2021

**To:** CITY COUNCIL

**From:** Camille Cordova, Assistant City Clerk

**Subject:** BILL NO. R-21-213; ENACTMENT NO. R-2021-084

I hereby certify that on November 24, 2021, the Office of the City Clerk received Bill R-21-213 as signed by the president of the City Council, Cynthia D. Borrego. Enactment No. R-2021-084 was passed at the November 15, 2021 City Council meeting. Mayor Keller did not sign the approved Resolution within the 10 days allowed for his signature and did not exercise his veto power. Pursuant to the Albuquerque City Charter Article XI, Section 3, this Resolution is in full effect without Mayor's approval or signature. This memorandum shall be placed in the permanent file for Bill No. R-21-213.

Sincerely,

Ethan Watson  
City Clerk

# CITY of ALBUQUERQUE

## TWENTY FOURTH COUNCIL

COUNCIL BILL NO. R-21-213 ENACTMENT NO. R-2021-084

SPONSORED BY: Pat Davis

1 RESOLUTION

2 DECLARING A STAY OF ENFORCEMENT OF THE ALBUQUERQUE TAX  
3 PREPARER AND CONSUMER RIGHTS ORDINANCE.

4 WHEREAS, the City administration presented the Albuquerque Tax  
5 Preparer and Consumer Rights Ordinance (the "Ordinance") to the City  
6 Council in December of 2020, and it was enacted in February 2021 (Bill No. O-  
7 20-45, Enactment No. O-2021-003); and

8 WHEREAS, the City administration has requested amendments to the  
9 ordinance as originally drafted and passed, and stakeholders have also  
10 engaged with the City Council to consider amendments to the Ordinance via  
11 bill O-21-77 to address certain deficiencies and ambiguities in the Ordinance  
12 as it was enacted; and

13 WHEREAS, consumers and the impacted industry will be best served by a  
14 thoughtful and contemplative review process by the City Council to help  
15 ensure that the updates proposed within O-21-77 address and remedy the  
16 problems with the ordinance in its existing form; and

17 WHEREAS, the tax season for the 2021 tax year is quickly approaching and  
18 proposed changes, if adopted, would require additional work by the City and  
19 the industry to implement notice, compliance and compliant processing, and  
20 those processes are not likely to be in place before the tax season; and

21 WHEREAS, acting upon O-21-77 in November or December in anticipation  
22 of the 2022 tax season will not offer enough advance notice to consumers and  
23 the impacted industry on the rules for tax preparers for the forthcoming tax  
24 season; and

1       WHEREAS, sufficient time should be taken to consider O-21-77 to provide  
2 sufficient advanced notice of its effects, and to promote confidence amongst  
3 consumers and the impacted industry; and

4       WHEREAS, notwithstanding the need for sufficient time to consider O-21-  
5 77, it is not in the best interest of the City to enforce the Ordinance during the  
6 forthcoming tax season because of its need for updates and improvements.

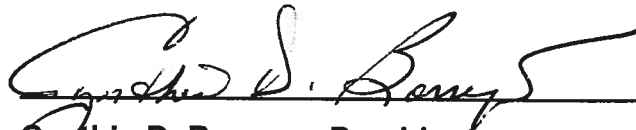
7       BE IT RESOLVED BY THE COUNCIL THE GOVERNING BODY OF THE CITY OF  
8 ALBUQUERQUE:

9       Section 1.   Enforcement of the Albuquerque Tax Preparer and Consumer  
10 Rights Ordinance, ROA 1994 §§ 13-20-1-1 through 13-20-1-15, is stayed until  
11 July 1, 2022. No provisions of the Albuquerque Tax Preparer and Consumer  
12 Rights Ordinance will be enforced during this time.

13       Section 2.   The City Council anticipates that it will continue its  
14 consideration of O-21-77, and that its resulting amendments will become  
15 enforceable upon expiration of this stay of enforcement.

1 PASSED AND ADOPTED THIS 15<sup>th</sup> DAY OF November, 2021  
2 BY A VOTE OF: 5 FOR 3 AGAINST.

3  
4 For: Bassan, Benton, Davis, Jones, Peña,  
5 Against: Borrego, Gibson, Sena  
6 Excused: Harris  
7

8  
9   
10 Cynthia D. Borrego, President  
11 City Council  
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14 APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2021  
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17 Bill No. R-21-213  
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22 Timothy M. Keller, Mayor  
23 City of Albuquerque

24 ATTEST:

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26 \_\_\_\_\_  
27 Ethan Watson, City Clerk  
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