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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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