

# CITY of ALBUQUERQUE

## EIGHTEENTH COUNCIL

COUNCIL BILL NO. F/S O-09-75 ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Isaac Benton & Ken Sanchez

1 **ORDINANCE**

2 **IMPOSING AN EXCISE TAX EQUAL TO ONE-FOURTH OF ONE PERCENT OF**  
3 **GROSS RECEIPTS; DEDICATING REVENUES RECEIVED FROM THE TAX FOR**  
4 **TRANSPORTATION INFRASTRUCTURE IMPROVEMENTS.**

5 **BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF**  
6 **ALBUQUERQUE:**

7 **Section 1. NAME. The municipal gross receipts tax imposed by this**  
8 **ordinance shall be popularly known as the “Transportation Infrastructure**  
9 **Tax.”**

10 **Section 2. IMPOSITION OF TAX. There is imposed on any person**  
11 **engaging in business in this municipality, for the privilege of engaging in**  
12 **business in this municipality, an excise tax equal to one-fourth of one percent**  
13 **of the gross receipts reported or required to be reported by such person**  
14 **pursuant to the New Mexico Gross Receipts and Compensating Tax Act,**  
15 **Chapter 7, Article 9, NMSA 1978, as it now exists or as it may be amended.**  
16 **The tax imposed by this ordinance is pursuant to the Municipal Local Option**  
17 **Gross Receipts Tax Act, Section 7-19D-9 NMSA 1978, as it now exists or as it**  
18 **may be amended, and shall be known as the “municipal gross receipts tax.”**

19 **Section 3. GENERAL PROVISIONS. This ordinance hereby adopts by**  
20 **reference all definitions, exemptions and deductions contained in the Gross**  
21 **Receipts and Compensating Tax Act as it now exists or as it may be amended.**

22 **Section 4. SPECIFIC EXEMPTIONS. The municipal gross receipts tax**  
23 **shall not be imposed on the gross receipts arising from:**

24 **(A) Transporting persons or property for hire by railroad, motor**  
25 **vehicle, air transportation, or any other means from one point within the**  
26 **municipality to another point outside the municipality; or**

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

4 (C) Direct broadcast satellite services.

5 Section 5. DEDICATION.

6 (A) Revenue from the Transportation Infrastructure Tax will be  
7 used to fund the improvement of transportation systems for the benefit of the  
8 city. The tax shall be dedicated to the following purposes in the specified  
9 percentages of the revenues received from the Transportation Infrastructure  
10 Tax:

11	(1) Road Rehabilitations	Not less than	31%
12	(2) Road Deficiencies	Not more than	15%
13	(3) Road Maintenance		13%
14	(4) Trails and Bikeways		5%
15	(5) Transit		36%

16 The revenues dedicated to roads shall be used for the developed parts of the  
17 city for existing infrastructures including interstate highways. No portion of  
18 these revenues shall be used to plan, design, build, purchase land or right of  
19 way for, or operate any rail transportation system until such a system is  
20 approved at a separate election by the voters of the City of Albuquerque.

21 (B) For the purposes of this dedication, the following definitions  
22 shall apply:

23 (1) DEFICIENCY. Deficiency projects are those required to  
24 correct inadequate service and bring system capacity to adopted levels of  
25 service standards. Deficiency expenditures shall enhance the capacity, safety  
26 and efficiency of all modes of travel within the roadway network. New roads  
27 and improvements to existing roadway facilities shall include improvements  
28 for all transportation and mobility modes, including motor vehicles, transit  
29 operations, pedestrians and bicyclists. Deficiency projects shall improve  
30 connections between the various transportation and mobility modes and  
31 complete missing links within the arterial roadway network. Deficiency  
32 projects shall also include the continued development of Intelligent  
33 Transportation System (ITS) management tools, managed lanes (using

existing lanes for different travel directions depending on demand and time of day), queue jump lanes (providing transit priority) and other traffic management strategies that increase the efficiency of existing and newly-constructed roadways for all transportation and mobility modes. No funds shall be expended to enhance aesthetics on interstate highways.

(2) REHABILITATION. Rehabilitation projects are those required to extend the service life of an existing facility, improve its operation, improve safety, or restore original performance or capacity. Rehabilitation projects shall examine the entire right-of-way to enhance usefulness for all transportation and mobility modes, including improvements for automobiles as well as for transit, pedestrians, and bicyclists. Rehabilitation projects shall prioritize the improvement of connections between the various transportation and mobility modes and shall improve conditions for pedestrians. No funds shall be expended to enhance aesthetics on interstate highways.

(3) TRAILS AND BIKEWAYS. Trails and Bikeways projects shall prioritize the construction of trails and bikeways that are currently key missing links in the network and that improve access to transit routes and major destinations.

(C) REPORTING. Along with each year's proposed appropriation of Transportation Infrastructure Tax, the Administration shall provide the City Council with a report on the collections and expenditures of the Tax which shall include, at a minimum, the following information:

(1) An accounting of the total amount of tax collected life to date, as well as an accounting of the tax projected to be collected during the current fiscal year.

(2) A reconciliation of total tax collected life to date with actual appropriations life to date, by category (Rehabilitation, Deficiency, etc).

(3) A listing of all projects, by category and the amount of that project paid for from Transportation Infrastructure Tax funds.

(4) An updated list of all projects proposed to be funded from the Transportation Infrastructure Tax.

Section 6. EFFECTIVE DATE OF TAX. The effective date of the municipal gross receipts tax imposed by this ordinance shall be July 1, 2010, pending

1 acceptance of the effective date by the State Taxation and Revenue  
2 Department.

3 Section 7. EXPIRATION OF TAX. The Transportation Infrastructure Tax  
4 shall expire ten years after the effective date of the municipal gross receipts  
5 tax imposed by this ordinance.

6 Section 8. SEVERABILITY. If any section, paragraph, sentence, clause,  
7 word or phrase of this ordinance is, for any reason, held to be invalid or  
8 unenforceable by any court of competent jurisdiction, such decision shall not  
9 affect the validity of the remaining provisions of this ordinance. The Council  
10 hereby declares that it would have passed this ordinance and each section,  
11 paragraph, sentence, clause, word or phrase thereof irrespective of any  
12 provision being declared unconstitutional or otherwise invalid.

13 Section 9. COMPILATION. This ordinance shall be incorporated in and  
14 compiled as part of the Revised Ordinances of Albuquerque, New Mexico,  
15 1994.

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