



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% for the purpose of providing funding for accessible inpatient and  
8 outpatient mental health services, services related to homelessness, the  
9 developmentally disabled, substance abuse and at-risk populations; and

10 B. 50% for the purpose of planning, designing, constructing, extending,  
11 enlarging, purchasing, furnishing, equipping or rehabilitating capital  
12 improvements for the benefit of the citizens of Albuquerque.

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

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

27 E. Along with each year's proposed appropriation of Essential Services Tax,  
28 the Administration shall provide the City Council with a report on the  
29 collections and expenditures of the Tax which shall include, at a  
30 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
- 8                 Subsection A of this Section, and a listing of all projects funded
- 9                 pursuant to Subsection B of this 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 January 1, 2015.

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

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

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

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

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

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

20   provision being declared unconstitutional or otherwise invalid.

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

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

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

24   five days after publication in full.

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