CITY of ALBUQUERQUE TWENTY SECOND COUNCIL

COUNCIL BILL NO. <u>0-17-32</u> ENACTMENT NO.

SPONSORED BY: Isaac Benton

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ORDINANCE

2 IMPOSING A MUNICIPAL GASOLINE TAX OF TWO CENTS PER GALLON;

3 DEDICATING THE REVENUE GENERATED BY THE MUNICIPAL GASOLINE

4 TAX TO REHABILITATION OF TRANSPORTATION SYSTEMS FOR THE

5 BENEFIT OF THE CITY.

6 BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF 7 ALBUQUERQUE:

8 Section 1. Imposition of Tax. There is hereby imposed a tax of two cents
9 (\$0.02) a gallon on all gasoline sold at retail within the boundaries of the City
10 of Albuquerque and upon which gasoline taxes are imposed in accordance
11 with the Gasoline Tax Act, Chapter 7, Article 13 NMSA 1978.

The tax imposed under this ordinance is pursuant to the County and Municipal Gasoline Tax Act as it now exists or as it may be amended and shall be known as the "Municipal Gasoline Tax." The tax imposed by this section shall be in addition to the tax imposed under the Gasoline Tax Act by the State of New Mexico.

17 Section 2. Dedication. Revenue from the Municipal Gasoline Tax will be 18 used to fund the rehabilitation of transportation systems for the benefit of the 19 City. Rehabilitation projects are those required to extend the service life of an 20 existing facility, improve its operation, improve safety, or restore original 21 performance or capacity. Rehabilitation projects shall, in accordance with the 22 standards in the Complete Streets ordinance, examine the entire right-of-way 23 to enhance usefulness for all transportation and mobility modes, including 24 improvements for automobiles as well as for transit, pedestrians, and bicyclists. Rehabilitation projects shall prioritize the improvement of 25 26 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.

Section 3. Within sixty days of the adoption of this ordinance, the City
Council shall pass an election resolution submitting the question of levying
the tax to the qualified electors of the City of Albuquerque.

6 Section 4. Effective Date. The effective date of the Municipal Gasoline Tax 7 shall be either January 1, or July 1, whichever date occurs first after the 8 expiration of three months from the date an election is held on the question of 9 approving the ordinance, in which the results of the election are certified to be 10 in favor of the ordinance's adoption and a certified copy of the adopted 11 ordinance is submitted to the Taxation and Revenue Department.

Section 5. Severability Clause. If any section, paragraph, sentence, clause,
word or phrase of this ordinance is for any reason held to be invalid or
unenforceable by any court of competent jurisdiction, such decision shall not
affect the validity of the remaining provisions of this ordinance. The Council
hereby declares that it would have passed this ordinance and each section,
paragraph, sentence, clause, word or phrase thereof irrespective of any
provision being declared unconstitutional or otherwise invalid.

Section 6. Compilation. The ordinance shall be incorporated in and made part of the Revised Ordinances of Albuquerque, New Mexico, 1994.

Section 7. Effective Date. This ordinance shall take effect five days after publication by title and general summary.

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