



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

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

7 (C) Direct broadcast satellite services.

8 Section 5. DEDICATION.

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

- |   |                |     |
|---|----------------|-----|
| 14 (1) Road Infrastructure Improvements | Note less than | 57% |
| 15 (2) Trails and Bikeways              |                | 5%  |
| 16 (3) Transit                          |                | 38% |

17 The revenues dedicated to roads shall be used for the developed parts of the  
18 city for existing infrastructures including interstate highways.

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

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

26 (2) A reconciliation of total tax collected life to date with actual  
27 appropriations life to date, by category.

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

30 Section 6. EFFECTIVE DATE OF TAX. The effective date of the municipal  
31 gross receipts tax imposed by this ordinance shall be July 1, 2020, pending  
32 acceptance of the effective date by the State Taxation and Revenue  
33 Department.

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

8       Section 8. COMPILATION. This ordinance shall be incorporated in and  
9 compiled as part of the Revised Ordinances of Albuquerque, New Mexico,  
10 1994.

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32

[Bracketed/Underscored Material] - New  
[Bracketed/Strikethrough Material] - Deletion




Mayor Timothy M. Keller

**CITY OF ALBUQUERQUE**  
**Albuquerque, New Mexico**  
**Office of the Mayor**

**INTER-OFFICE MEMORANDUM**

March 25, 2020

**TO:** Pat Davis, President, City Council  
**FROM:** Timothy M. Keller, Mayor   
**SUBJECT:** FY/20 Transportation Infrastructure Tax Ordinance

This Ordinance re-imposes a quarter-cent Transportation Infrastructure Tax (the "Tax") to be effective July 1, 2020 as approved by the voters at the November 2019 election. The Tax has historically been, and will continue to be dedicated to road rehabilitation, road deficiencies, road maintenance, trails and bikeways and transit at the percentages set forth in the ordinance.

The citizens of Albuquerque have benefited greatly from the Tax over the past twenty years. These monies have been used to rehabilitate thousands of miles of roadway and to remedy many road deficiencies. The level of maintenance performed on our streets has increased significantly and these efforts have extended the service life of our roadways.

The Tax has supported renovations to the City's trails and bikeways systems and has allowed the Transit Department to expand and improve service. Additionally, the City has been able to successfully leverage these monies to obtain additional federal and state funds.

Immediate Action is requested on this item as this funding can continue to stimulate the local construction industry.

This Resolution is forwarded for your consideration and favorable action. Staff will be available to address any questions you may have.

Page 2 of 2  
March 25, 2020

**SUBJECT:** FY/20 Transportation Infrastructure Tax Ordinance

**Approved:**

  
\_\_\_\_\_  
Sarita Nair  
Chief Administrative Officer

4/27/20  
\_\_\_\_\_  
Date

**Approved as to Legal Form:**

DocuSigned by:  
Esteban A Aguilar 4/26/2020  
7961D99D046F4DB...  
\_\_\_\_\_  
Esteban A. Aguilar Jr. ESQ Date  
City Attorney

**Recommended:**

DocuSigned by:  
Patrick Montoya 4/26/2020  
\_\_\_\_\_  
Patrick Montoya  
Director DMD

\_\_\_\_\_  
Date

**Recommended:**

DocuSigned by:  
Patrick Montoya 4/26/2020  
\_\_\_\_\_  
Mark Molsko  
CIP Official

\_\_\_\_\_  
Date

## COVER ANALYSIS

### Ordinance Imposing a Tax for Transportation Infrastructure Improvements

1. **What is it?**

This Ordinance re-imposes a quarter-cent Transportation Infrastructure Tax that was passed by the voters.

2. **What will this piece of legislation do?**

This Ordinance re-imposes a quarter-cent Transportation Infrastructure Tax to be effective July 1, 2020 as approved by voters in the November 2019 election.

3. **Why is the project needed?**

The revenues dedicated to transportation infrastructure shall be used for the developed parts of the city including interstate highways, the Transit department, and the City's trails and bikeway systems.

4. **How much will this cost and what is the funding source?**

Not applicable.

5. **Is there a revenue source associated with this contract? If so, what level of income is projected?**

Not applicable