

# CITY of ALBUQUERQUE

## TWENTY FOURTH COUNCIL

COUNCIL BILL NO.   O-21-77   ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Pat Davis, by request

1                                   **ORDINANCE**  
2   **AMENDING ARTICLE 20 OF CHAPTER 13 OF THE REVISED ORDINANCES OF**  
3   **ALBUQUERQUE (THE “ALBUQUERQUE TAX PREPARER AND CONSUMER**  
4   **RIGHTS ORDINANCE”) REGARDING REQUIREMENTS FOR TAX**  
5   **PREPARATION SERVICES.**  
6   **BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF**  
7   **ALBUQUERQUE:**

8       **SECTION 1. SECTIONS 13-20-1-1 THROUGH 13-20-1-13 ARE HEREBY**  
9   **AMENDED AS FOLLOWS:**

10 **PART 1. TAX PREPARERS AND CONSUMER RIGHTS**

11 **§ 13-20-1-1 FINDINGS AND INTENT.**

12 **A. The City Council finds that, to better protect the public health, safety, and**  
13 **welfare of Albuquerque residents, it is in the public interest to address**  
14 **local issues of unfair, deceptive, and unconscionable trade practices in the**  
15 **conduct and provision of personal income tax preparation services in the**  
16 **City.**

17 **B. The purpose of this Part is to ensure that paid tax preparers provide advice**  
18 **and assistance to taxpayers in a competent and ethical manner, and to**  
19 **protect taxpayers as consumers when purchasing tax preparation services.**

20 **C. Through this Part, the City Council intends to protect the general public in**  
21 **the City from unfair, deceptive, and unconscionable trade practices in the**  
22 **conduct and provision of personal income tax preparation services and to**  
23 **regulate those businesses and individuals conducting personal income tax**  
24 **preparation services in the City.**

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1 D. The Albuquerque Tax Preparer and Consumer Rights Ordinance is enacted  
2 pursuant to the general welfare and police powers of the City of  
3 Albuquerque.

4 § 13-20-1-2 SHORT TITLE.

5 This Part shall be referred to as the “Albuquerque Tax Preparer and  
6 Consumer Rights Ordinance” and will sometimes be referred to herein as “this  
7 Part.”

8 § 13-20-1-3 DEFINITIONS.

9 For purposes of the Albuquerque Tax Preparer and Consumer Rights  
10 Ordinance, the following terms shall have the stated meaning, unless the  
11 context clearly requires a different meaning:

12 ~~[ASSISTED DIRECT DEPOSIT. A mechanism or agreement through which:~~

13 ~~1. A consumer’s individual tax refund(s) is deposited in a financial account  
14 other than the consumer’s bank account;~~

15 ~~2. Charges related to the underlying income tax return, including tax  
16 preparation and/or refund settlement charges are deducted from the  
17 deposit; and~~

18 ~~3. The remaining portion of the refund is deposited in the consumer’s bank  
19 account.]~~

20 CONSUMER. A natural person who, singly or jointly with another  
21 consumer, files a federal or state personal income tax return.

22 [PERSON. A natural person, corporation, trust, partnership, association,  
23 cooperative association, club, company, firm, joint ventures or syndicate.]

24 REFUND. A federal or state personal income tax refund.

25 REFUND ANTICIPATION CHECK [OR REFUND TRANSFER].

26 ~~[A check, debit card, or other payment mechanism that is issued to a  
27 consumer based on the anticipated amount of their federal or state personal  
28 income tax refund and prior to the actual issuance of the refund by the federal  
29 or state government.]~~ [An agreement through which:

30 (a) a temporary limited or special purpose bank account is set up at a  
31 financial institution for the purpose of receiving the consumer's individual  
32 tax refund(s);

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1           **(b) charges and fees related to the tax services, including tax**  
2           **preparation and related fees, are deducted from the temporary bank**  
3           **account after receipt of the consumer’s tax refund(s); and**  
4           **(c) the remaining portion of the refund is disbursed to the consumer by**  
5           **check, pre-paid card, debit card, or other payment mechanism.]**  
6           **REFUND ANTICIPATION LOAN. A loan that is [secured by a creditor or]**  
7           **[arranged, offered or issued in connection with the preparation of a**  
8           **consumer’s tax return]** that [a] [the] creditor arranges or expects to be repaid,  
9           directly or indirectly, from the proceeds of the consumer’s federal or state  
10          personal income tax refund(s) or tax credits[.] [, including any sale,  
11          assignment, or purchase of a tax refund or tax credit at a discount or for a fee]  
12          **REFUND SETTLEMENT PRODUCT. Any [assisted direct deposit,] refund**  
13          **anticipation check, [refund transfer,] refund anticipation loan, or other similar**  
14          **mechanism, agreement, or transaction through which a consumer receives**  
15          **money [in an amount based on their anticipated personal income tax refund,]**  
16          **[based on their anticipated personal income tax refund or receives their**  
17          **personal income tax refund, minus fees or other charges]** from a person other  
18          than the federal or a state government.  
19          **RETURN. A federal or state personal income tax return [of a consumer].**  
20          **TAX PREPARATION SERVICE. Preparation, advice, [or] assistance in the**  
21          **preparation of, or assumption of final responsibility for another person’s**  
22          **preparation of a [consumer’s] federal or state personal income tax return for**  
23          **compensation or valuable consideration. This shall include any tax**  
24          **preparation services provided in conjunction with a[ny] [refund anticipation**  
25          **loan, refund anticipation check, or] refund settlement product.**  
26          **TAX PREPARER. A person who prepares for compensation, or who**  
27          **employs one or more persons to prepare for compensation, a [personal]**  
28          **[consumer’s] income tax return or any claim for tax refund or who holds**  
29          **themselves out as providing personal income tax preparation services [and**  
30          **who engages in business in the City or offers services to City residents].**  
31          **A tax preparer shall not include:**

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- 1 A. A licensed attorney-at-law, in good standing in this state or any other state,  
2 who provides tax preparation services [~~and any employee of such attorney-~~  
3 ~~at-law~~];
- 4 B. A certified public accountant who provides tax preparation services [~~and~~  
5 ~~any employees of such certified public accountant~~]; [or]
- 6 [C. An agent enrolled to practice before the internal revenue service pursuant  
7 to section 10.4 of subpart A of part ten of title thirty-one of the code of federal  
8 regulations.]
- 9 ~~[C]~~[D] An employee of or volunteer for of a Volunteer Tax Assistance program;  
10 ~~[D]~~[E] An officer or employee of a federal, state, or local governmental agency  
11 who provides tax preparation services in the scope of their employment; or  
12 ~~[E]~~[F] A duly appointed administrator, conservator, guardian, personal  
13 representative, trustee, or receiver who provides tax preparation services  
14 in the normal course of their prescribed duties.

15 WRITING. Information legibly recorded in paper or electronic form.

16 § 13-20-1-4 MANDATORY DISCLOSURES.

17 [A] Prior to [entering into an agreement to provide tax preparation  
18 services,] [providing any individual tax preparation services,] a tax preparer  
19 [or the tax preparer's representative] must provide the consumer with the  
20 following:

21 [A] [1] A copy of the "Albuquerque Consumer Bill of Rights for Paid  
22 Personal Income Tax Preparation Services" that the City shall make  
23 available online for the tax preparer to print and provide to the consumer.

24 [B] [2] Tax Preparer Disclosure. A separate written "Tax Preparer  
25 Disclosure" [for the individual tax preparer or agent who will be  
26 responsible for the preparation of the return] consisting of:

27 [1][a] The tax preparer's name, address, telephone number and PTIN  
28 from the Internal Revenue Services (IRS);

29 [2.][b] A statement that the tax preparer is not a certified public  
30 accountant[,-] [or a] tax attorney[-];

31 [c. A statement of whether the tax preparer is or is not an] ~~[or]~~  
32 enrolled agent with the IRS;

1           ~~[3.]~~ **[d]** A written summary of the tax preparer’s qualifications,  
2 including:

- 3                   **[(a)][(i)]** Educational degrees attained;  
4                   **[(b)][(ii)]** [Description of education or training] ~~[Years of~~  
5 ~~education]~~ directly related to tax preparation service; and  
6                   **[(e)][(iii)]** Years of experience in tax preparation service.

7           ~~[4. A statement informing consumers that they may be able to file~~  
8 ~~their federal taxes for free via the IRS website or may qualify for free tax~~  
9 ~~preparation assistance from nonprofit organizations;]~~

10           **[5.][e]** A statement that, prior to entering into any written agreement  
11 or contract [to provide tax preparation services], the tax preparer shall  
12 provide the consumer with a written estimate of the total charges based  
13 upon the tax preparation services selected by the consumer ~~[,]~~ ~~and~~  
14 ~~6. The tax preparer’s New Mexico Combined Reporting System (CRS)~~  
15 ~~Identification Number.]~~

16 **[A] [B]** Fee Schedule Disclosure. [Prior to entering into an agreement to  
17 provide tax preparation services, a tax preparer or a representative shall  
18 provide a] **[A]** separate written disclosure of fees, entitled “Fee Disclosure”,  
19 for ~~[individual]~~ tax preparation services that contains the following  
20 information:

- 21 1. [A statement of how fees for the tax preparation services are calculated,  
22 such as charges by form, a base fee for specified forms plus charges for  
23 additional forms, charges by the hour, or other applicable fee schedule.  
24 2.] A list of, description of, and the fee for each tax preparation service  
25 offered by the tax preparer ~~[, including the fees for preparation of individual~~  
26 ~~forms;]~~ [for preparing and filing federal and state tax returns for consumers  
27 falling into the following categories:

28                   a. Filing status of married, married filing separately, single or  
29 surviving spouse with no children and not requiring IRS Form 1040  
30 Schedules C, D, or E;

31                   b. Filing status of married, married filing separately, single or  
32 surviving spouse with one or more children and not requiring IRS Form  
33 1040 Schedules C, D, or E;

- 1                    c. Filing status of head of household with one or more children and  
2 not requiring IRS Form 1040 Schedules C, D, or E;  
3 3. For consumers whose filing situation is not described in Subsection  
4 (B)(2) above, upon request of the consumer, the tax preparer will make  
5 available a list of, description of, and the fee for each tax service offered or  
6 fee for preparation of the applicable tax forms for preparing and filing  
7 federal and state tax returns.  
8 4. For all consumers, a) [1-A] list of, description of, and price of all  
9 miscellaneous fees associated with the tax preparer’s tax preparation  
10 services, including any worksheet, processing, copying, billing, filing or  
11 other fees; and  
12 ~~[3-]~~ [5. For all consumers, a) [A] statement that the “Fee Disclosure” does  
13 not include any costs associated with a refund anticipation loan, refund  
14 transfer, refund anticipation check, or refund anticipation product.  
15 ~~[D]~~[C] Written Estimate of Fees.  
16 1. Prior to the consumer ~~[entering into]~~ [signing] any written agreement or  
17 contract [for tax preparation services] or paying any amount, the tax  
18 preparer shall provide the consumer with a written estimate of the total  
19 charges based upon the tax preparation services selected by the  
20 consumer.  
21 2. If an estimate of an anticipated tax refund is prepared in conjunction  
22 with a refund anticipation loan, refund anticipation check or refund  
23 anticipation product, the tax preparer shall provide the consumer with:  
24        a. A written estimate of the total charges based upon the tax  
25        preparation services anticipated;  
26        b. The amount of any tax refund anticipated from the federal and any  
27        state government; and  
28        c. A written estimate of the dollar amount and percentage of the  
29        consumer’s total anticipated tax refund to be paid to the  
30        consumer once all fees of the tax preparer, including any affiliate  
31        of the tax preparer, are deducted.  
32 ~~[E]~~[D] Final Accounting. Upon the [consumer signing the tax return for filing or]  
33 conclusion of services, the tax preparer shall provide:

- 1 1. A final itemized accounting of all services provided and the fees
- 2 charged for those services and, if included, any refund settlement
- 3 products, selected by the consumer, including any fees and costs;
- 4 2. A written explanation of any fees or costs charged in excess of the
- 5 estimated charges previously disclosed;
- 6 3. A written statement setting forth the dollar amount and percentage of
- 7 the consumer's total refund that is to be paid to the tax preparer and
- 8 any affiliate of the tax preparer; and
- 9 4. A written statement setting forth the address and phone number where
- 10 the consumer can contact the tax preparer throughout the year.

11 ~~[F]~~~~[E]~~ A tax preparer shall not enter into any written agreement or contract  
12 [for tax preparation services] with the consumer until:

- 13 1. The tax preparer has ~~[verbally reviewed with]~~ [provided] the
- 14 consumer ~~[the]~~ disclosure[s] contained in the "Tax Preparer Disclosure"
- 15 and "Fee Disclosure" forms; and
- 16 2. The consumer has certified that [disclosures have been provided by]
- 17 ~~[such review occurred by]~~ signing and dating [a copy of] each form.

18 ~~[G]~~~~[F]~~ The tax preparer must offer the consumer the choice between English  
19 and Spanish versions of the "Tax Preparer Disclosure" and "Fee Disclosure"  
20 forms ~~[and must review the disclosures in the selected language]~~. If the  
21 consumer does not understand English or Spanish, the tax preparer must allow  
22 the consumer an opportunity to secure the services of a translator [at the  
23 consumer's own expense] prior to continuing with the tax preparation services.

24 ~~[H]~~~~[G]~~ The City may prescribe model "Tax Preparer Disclosure" and "Fee  
25 Disclosure" forms to facilitate compliance with the disclosure requirements of  
26 this Part. A tax preparer shall be deemed in compliance with the disclosure  
27 requirements of this Part if a tax preparer uses such model form. Nothing in  
28 this Part shall be construed as requiring tax preparers to use any such model  
29 form.

30 ~~[I]~~~~[H]~~ A tax preparer shall provide all disclosures required by this Part [in  
31 writing] , ~~[whether in writing or electronically,]~~ and must do so in a manner that  
32 is reasonably expected to provide actual notice and in a form that the  
33 consumer may retain and access in its entirety.

1 § 13-20-1-5 TAX PREPARER OBLIGATIONS AND CONSUMER RIGHTS.

2 A tax preparer shall comply with the following obligations and consumer  
3 rights:

4 A. The tax preparer shall provide the consumer with the opportunity to  
5 review the final draft tax return before filing with the federal or state  
6 government;

7 B. The tax preparer shall provide the consumer with a copy of the final tax  
8 return at the time that such return is filed or given to the consumer to file with  
9 the federal or state government [for no additional fee or charge.]~~[The copy of~~  
10 ~~the return shall be provided for no fee;]~~

11 C. The tax preparer shall return to the consumer all [original] personal  
12 papers and a copy of any [final] permanent schedules or worksheets prepared.  
13 These documents shall be provided to the consumer within five (5) days of  
14 filing of the final tax return or when the final tax return is provided to the  
15 consumer for filing with the federal or state government~~[. Notwithstanding the~~  
16 ~~prior sentence, the tax preparer is permitted to retain copies of such materials~~  
17 ~~needed to provide services];~~

18 [D. If, at any time prior to the tax return being filed or given to the consumer  
19 to file, the consumer terminates the agreement, the tax preparer shall return to  
20 the consumer all personal papers that were originally supplied. The tax  
21 preparer is not obligated to provide a copy of their own work product papers,  
22 or worksheets, or schedules to the consumer.]

23 ~~[D.]~~ [E] A consumer has the right to have any tax refund deposited directly  
24 into their own bank account or, at their request, to have the refund sent to  
25 them via check.

26 ~~[E.]~~ [F] The tax preparer shall not require any consumer to purchase a  
27 refund settlement product or any other good or service in order to receive tax  
28 preparation services from the tax preparer;

29 ~~[F.]~~ [G] The tax preparer who, individually or in conjunction with others,  
30 makes or offers refund anticipation loans, [must comply with all disclosure  
31 and other requirements of this Part, and to the extent applicable] ~~[is required~~  
32 ~~to comply]~~ with NMSA 1978, §§ 58-15-1 *et seq.* ~~[and all disclosure and other~~  
33 ~~requirements of this Part];~~



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1        **[H.]** A consumer has the right to file a complaint with the City regarding a  
2 tax preparer[~~;~~ and][.]

3 ~~[H. The tax preparer shall inform the consumer that they may be able to file~~  
4 ~~their federal taxes for free via the IRS website or may qualify for free tax~~  
5 ~~preparation assistance from nonprofit organizations.]~~

6        **§ 13-20-1-6 WRITTEN AGREEMENT.**

7        No consumer shall be liable to a tax preparer for any charge, fee, or cost  
8 for personal income tax preparation services without a written agreement or  
9 contract for such services.

10        **§ 13-20-1-7 ALBUQUERQUE CONSUMER BILL OF RIGHTS FOR PAID**  
11 **PERSONAL INCOME TAX PREPARATION SERVICES.**

12        The City shall produce a document in English and Spanish, entitled  
13 “ALBUQUERQUE CONSUMER BILL OF RIGHTS FOR PAID PERSONAL  
14 INCOME TAX PREPARATION SERVICES.” The document shall be published  
15 prominently on the City’s website and shall contain a summary of the required  
16 disclosures, tax preparer obligations and consumer rights enumerated in this  
17 Part.

18        **§ 13-20-1-8 MANDATORY POSTING.**

19        A tax preparer shall post the following information, in a form and format  
20 prescribed by the City, in both English and Spanish, at any premises where  
21 the tax preparer renders any personal tax preparation services and on any  
22 website of the tax preparer. All signs displaying such information must be  
23 prominently and conspicuously posted at the primary public entrance to the  
24 business premises or in the immediate area where consumers arrive and are  
25 met by tax preparers and on any website of the tax preparer:

26        A. A statement that, prior to entering into any written agreement or  
27 contract, the tax preparer shall provide the consumer with a free copy of the  
28 “Albuquerque Consumer Bill of Rights for Paid Personal Income Tax  
29 Preparation Services.”

30        B. A written list[~~;~~] **[and]** description[~~;~~ and price] of all tax preparation  
31 services offered by the tax preparer.

1 C. A statement of how fees for the tax preparation services are calculated,  
2 such as charges by form, a base fee for specified forms plus charges for  
3 additional forms, charges by the hour, or other applicable fee schedule.

4 D. A statement that the tax preparer is required to provide a written  
5 estimate of fees prior to entering into any written agreement.

6 E.] A written list, description, and price of all miscellaneous fees  
7 associated with the tax preparer’s personal tax preparation services,  
8 including, but not limited to, worksheet, filing, [copying,] billing, and  
9 processing fees.

10 ~~[D.]~~ [F.] In addition to state and federal disclosure requirements related to  
11 refund anticipation loans, a written description and price of any ~~[tax~~  
12 ~~settlement products]~~ [refund settlement product, including any costs, fees or  
13 charges] offered by the tax preparer or an affiliate.

14 ~~[E.]~~ [G.] If the tax preparer is a sole proprietorship or partnership, the names  
15 of the owner. If the tax preparer is a corporation, the name shall be followed by  
16 the phrase “a corporation.”

17 ~~[F. The tax preparer’s New Mexico CRS Identification Number and PTIN.]~~

18 ~~[G.]~~ [H.] The location(s), by street, number, city, county, state, and zip code  
19 where the tax preparer conducts business [in the city].

20 § 13-20-1-9 PROHIBITED ACTIVITY.

21 A. No tax preparer shall require, as a condition of offering or rendering tax  
22 preparation services to a consumer, that such consumer purchase or utilize  
23 a refund settlement product.

24 B. No tax preparer shall represent to the public, by use of a title, including “tax  
25 preparer”, by description of services, methods or procedures, or otherwise,  
26 that the individual is authorized to provide individual tax preparation service  
27 in Albuquerque unless the tax preparer is in compliance with all provisions  
28 of this Part.

29 C. No tax preparer shall obtain the signature of a consumer to an incomplete  
30 tax return or authorizing document which contains blank spaces said tax  
31 preparer intends to later fill-in.

32 D. A tax preparer shall not knowingly make a false or misleading oral or written  
33 statement, visual description or other representation of any kind knowingly

1 made, in connection with the tax preparation services offered or provided or  
2 in the extension of credit, which may, tends to or does deceive or mislead  
3 any consumer.

4 E. A tax preparer shall not conduct business in the city of Albuquerque  
5 without a city business license.

6 F. A tax preparer shall not provide tax preparation services without the  
7 individual tax preparer who provides the services having a current Preparer  
8 Tax Identification Number (“PTIN”) from the Internal Revenue Service.]

9 ~~[E. Each violation of this Part shall constitute a separate offense and each day~~  
10 ~~of violation shall constitute a separate offense.]~~ [G. Each failure to comply  
11 with any provision of this Part shall constitute a separate violation. Each day a  
12 tax preparer fails to comply with any of the following sub-parts shall also  
13 constitute a separate violation:

- 14 1. Section 13-20-1-8 (Mandatory Posting);
- 15 2. Section 13-20-1-11 (Certification of Compliance);
- 16 3. Section 13-20-1-9 (E) (Business license)
- 17 4. Section 13-20-1-9 (F) (PTIN).]

18 ~~[F] [H].~~ Any waiver by a consumer of any provision of this Part shall be  
19 deemed null, void and of no effect.

20 § 13-20-1-10 PRIVATE RIGHT OF ACTION.

- 21 A. The remedies provided under this Part are cumulative of any other  
22 remedies provided by law.
- 23 B. Any violation by a person subject to this Part of any state law prohibiting  
24 unfair or deceptive or unconscionable acts or practices constitutes a  
25 violation of this Part.
- 26 C. A ~~[person]~~ [consumer] likely to be damaged by a violation of this Part may  
27 be granted an injunction against the tax preparer under the principles of  
28 equity and on terms that the court considers reasonable. Proof of monetary  
29 damage, loss of profits or intent to deceive or take unfair advantage of any  
30 person is not required.
- 31 D. Any person who suffers damages as a result of any violation of this Part by  
32 any tax preparer may bring an action to recover actual damages or the sum  
33 of five hundred dollars (\$500) per violation, whichever is greater.

1 E. The court shall award attorney fees and costs to the party complaining of a  
2 violation of this Part if the party prevails. The court shall award attorney  
3 fees and costs to the party charged with a violation if it finds that the party  
4 complaining of such practices brought an action that was groundless.

5 F. ~~[Each act or omission in violation of this Part shall constitute a separate~~  
6 ~~violation and each day of violation shall constitute a separate violation. Each~~  
7 ~~day of failure to comply with any of the following sub-parts shall constitute a~~  
8 ~~separate violation]~~ [Each failure to comply with any provision of this Part shall  
9 constitute a separate violation. Each day a tax preparer fails to comply with  
10 any of the following sub-parts shall constitute a separate violation:

- 11 1. Section 13-20-1-8 (Mandatory Posting);
- 12 2. Section 13-20-1-11 (Certification of Compliance);
- 13 3. Section 13-20-1-9 (E) (Business license)
- 14 4. Section 13-20-1-9 (F) (PTIN).]

15 G. The remedies provided in this Part are not exclusive remedies nor must the  
16 consumer exhaust any administrative remedies provided under this Part or  
17 any other applicable law.

18 H. No written agreement or contract for individual tax preparation services  
19 shall contain any provision that, prior to the time a dispute arises, waives or  
20 has the effect of waiving the rights of a party to such agreement to resolve  
21 disputes by obtaining;

- 22 1. Injunctive, declaratory or other equitable relief;
- 23 ~~[2. Relief on a class-wide basis;]~~
- 24 ~~[3.] [2.] Punitive damages;~~
- 25 ~~[4.] [3.] Damages as specified by statute;~~
- 26 ~~[5.] [4.] Attorney's fees and costs as specified by statute or as available at~~  
27 ~~common law; or~~
- 28 ~~[6.] [5.] A hearing at which that party can present evidence in person.~~

29 I. Any provision in a written agreement or contract that violates this Part shall  
30 be void and unenforceable.

31 **§ 13-20-1-11 CERTIFICATION OF COMPLIANCE.**

32 No later than December 15th of each year in which a tax preparer has  
33 engaged in business pursuant to this Part, the tax preparer shall file with the

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1 City Attorney a Certification of Compliance declaring, under penalty of perjury,  
2 that the tax preparer is in compliance with each applicable provision of this  
3 Part. The Certification of Compliance shall be on a form or declaration  
4 designated by the City Attorney and available on the City website.

5 **§ 13-20-1-12 JOINT AND SEVERAL LIABILITY.**

6 Any person who employs or contracts with another person to provide tax  
7 preparation services shall be jointly and severally liable for violations of this  
8 Part with the employed or contracted tax preparer so long as said tax preparer  
9 provides any portion of the challenged tax preparation service within the City  
10 of Albuquerque.

11 **§ 13-20-1-13 ENFORCEMENT.**

12 A. The City may implement and enforce this Part.

13 B. The Mayor or the Mayor's designee is authorized to promulgate regulations,  
14 rules, and instructions to implement this Part. [Each failure to comply with any  
15 provision of this Part shall constitute a separate violation. Each day a tax  
16 preparer fails to comply with any of the following sub-parts shall constitute a  
17 separate violation:

- 18 1. Section 13-20-1-8 (Mandatory Posting);
- 19 2. Section 13-20-1-11 (Certification of Compliance);
- 20 3. Section 13-20-1-9 (E) (Business license)
- 21 4. Section 13-20-1-9 (F) (PTIN).]

22 C. The provisions of this Part shall apply to any person who seeks to evade its  
23 applicability by any device, subterfuge, or pretense.

24 D. This Part does not provide the exclusive remedy and does not prevent the  
25 City from seeking civil public enforcement of this Part via injunction or other  
26 available equitable and legal relief.

27 E. Nothing in this Part shall be construed to preempt, otherwise limit, or affect  
28 the applicability of any other law, regulation, rule, requirement, policy, or  
29 standard.

30 **SECTION 2. SEVERABILITY.**

31 If any portion of this Part is determined to be invalid for any reason by a  
32 final non-appealable order of any court of this state or a federal court of

1 competent jurisdiction, then it shall be severed from the the Part. All other  
2 provisions of this Part shall remain in full force and effect.

3 SECTION 3. COMPILATION.

4 The ordinance amendment prescribed by SECTION 1 shall amend, be  
5 incorporated in and made part of the Revised Ordinances of Albuquerque,  
6 New Mexico, 1994.

7 SECTION 4. EFFECTIVE DATE. This ordinance shall take effect on  
8 December 1, 2021.

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