CITY of ALBUQUERQUE TWENTY FOURTH COUNCIL

COUNCI	L BILL NO R-21-213 ENACTMENT NO	
SPONSORED BY: Pat Davis		
1	RESOLUTION	
2	DECLARING A STAY OF ENFORCEMENT OF THE ALBUQUERQUE TAX	
3	PREPARER AND CONSUMER RIGHTS ORDINANCE	
4	WHEREAS, the City administration presented the Albuquerque Tax	
5	Preparer and Consumer Rights Ordinance (the "Ordinance") to the City	
6	Council in December of 2020, and it was enacted in February 2021 (Bill No. O-	
7	20-45, Enactment No. O-2021-003); and	
8	WHEREAS, the City administration has requested amendments to the	
9	ordinance as originally drafted and passed, and stakeholders have also	
10	engaged with the City Council to consider amendments to the Ordinance via	
11	bill O-21-77 to address certain deficiencies and ambiguities in the Ordinance	
12	as it was enacted; and	
13	WHEREAS, consumers and the impacted industry will be best served by a	
14	thoughtful and contemplative review process by the City Council to help	
15	ensure that the updates proposed within O-21-77 address and remedy the	
16	problems with the ordinance in its existing form; and	
17	WHEREAS, the tax season for the 2021 tax year is quickly approaching and	
18	proposed changes, if adopted, would require additional work by the City and	
19	the industry to implement notice, compliance and compliant processing, and	
20	those processes are not likely to be in place before the tax season; and	
21	WHEREAS, acting upon O-21-77 in November or December in anticipation	
22	of the 2022 tax season will not offer enough advance notice to consumers and	
23	the impacted industry on the rules for tax preparers for the forthcoming tax	

24 season; and

ı	WHEREAS, Sufficient time should be taken to consider 0-21-77 to provide
2	sufficient advanced notice of its effects, and to promote confidence amongst
3	consumers and the impacted industry; and
4	WHEREAS, notwithstanding the need for sufficient time to consider O-21-
5	77, it is not in the best interest of City to enforce the Ordinance during the
6	forthcoming tax season because of its need for updates and improvements.
7	BE IT RESOLVED BY THE COUNCIL THE GOVERNING BODY OF THE CITY OF
8	ALBUQUERQUE.
9	Section 1. Enforcement of the Albuquerque Tax Preparer and Consumer
10	Rights Ordinance, ROA 1994 §§ 13-20-1-1 through 13-20-1-15, is stayed until
11	July 1, 2022. No provisions of the Albuquerque Tax Preparer and Consumer
12	Rights Ordinance will be enforced during this time.
13	Section 2. The City Council anticipates that it will continue its
14	consideration of O-21-77, and that its resulting amendments will become
15	enforceable upon expiration of this stay of enforcement.
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