



Legislation Text

File #: O-19-71, Version: 2

CITY of ALBUQUERQUE
TWENTY THIRD COUNCIL

COUNCIL BILL NO. O-19-71 ENACTMENT NO. _____

SPONSORED BY: Brad Winter, by request

ORDINANCE

Amending Section 4-4-1 Et Seq., ROA 1994, The Lodgers' Tax Ordinance, To Include The Definition Of Marketplace Provider, Eliminate An Exemption, And Require Marketplace Providers To Collect And Remit Occupancy Taxes; And Amending Section 4-8-1 Et Seq., ROA 1994, The Hospitality Fee Ordinance, To Include The Definition Of Marketplace Provider, Eliminate An Exemption, And Require Marketplace Providers To Collect And Remit Hospitality Fees (Winter, by request)

AMENDING SECTION 4-4-1 ET SEQ., ROA 1994, THE LODGERS' TAX ORDINANCE, TO INCLUDE THE DEFINITION OF MARKETPLACE PROVIDER, ELIMINATE AN EXEMPTION, AND REQUIRE MARKETPLACE PROVIDERS TO COLLECT AND REMIT OCCUPANCY TAXES; AND AMENDING SECTION 4-8-1 ET SEQ., ROA 1994, THE HOSPITALITY FEE ORDINANCE, TO INCLUDE THE DEFINITION OF MARKETPLACE PROVIDER, ELIMINATE AN EXEMPTION, AND REQUIRE MARKETPLACE PROVIDERS TO COLLECT AND REMIT HOSPITALITY FEES.

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

SECTION 1. Section 4-4-1 et seq., ROA 1994, is amended to read:

§ 4-4-1 SHORT TITLE.

This article shall be known as and may be cited as "City of Albuquerque Lodgers' Tax Ordinance."

§ 4-4-2 AUTHORITY.

This article is officially adopted by the City Council pursuant to the provisions of Sections 3-38-13 through 3-38-24 NMSA 1978 as authorized by the “Lodgers' Tax Act”.

§ 4-4-3 PURPOSE.

The purpose of this article is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for advertising, publicizing and promoting certain recreational and tourist facilities as well as for the acquisition and construction of such facilities as provided by law.

§ 4-4-4 DEFINITIONS.

For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

GROSS TAXABLE RENT. The total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes.

LODGING. The transaction of furnishing rooms or sleeping accommodations by a vendor to a vendee who for a rent, uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a taxable premises.

LODGINGS. The rooms or sleeping accommodations furnished by a vendor to a vendee by a taxable service of lodging.

MARKETPLACE PROVIDER. A person who facilitates the rental of lodging by:

(A) advertising the lodging by any means, whether physical or electronic, including by internet website, online booking platform, catalog, television or radio broadcast, and

(B) collecting payment from the vendee and transmitting that payment to the vendor either directly or indirectly through agreements or arrangements with the vendor, regardless of whether the marketplace provider receives compensation or consideration in exchange for the marketplace provider's services.

MAYOR. The Mayor of the city or his designated representative.

OCCUPANCY TAX. The tax on lodging, authorized by this article.

PERSON. A corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State of New Mexico, any corporation, department, instrumentality or agency of the federal government or the state government, or any

political subdivision of the state.

RENT. The consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in this article.

TAXABLE PREMISES. A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, bed and breakfast, guest ranch, ranch resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging.

TOURIST. A person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax.

TOURIST-RELATED EVENTS. Events that are planned for, promoted to and attended by tourists.

TOURIST-RELATED FACILITIES AND ATTRACTIONS. Facilities and attractions that are intended to be used by or visited by tourists.

TOURIST-RELATED TRANSPORTATION SYSTEMS. Transportation systems that provide transportation for tourists to and from tourist-related facilities and attractions and tourist-related events.

VENDEE. A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging.

VENDOR. A person furnishing lodgings in the exercise of the taxable service of lodging.

§ 4-4-5 LODGERS' TAX APPLICATION.

Any person desiring an application pursuant to Section 3-38-23 through 3-38-24 NMSA 1978 and the City of Albuquerque Lodgers' Tax ordinance shall file an application with the Mayor upon a form to be provided by the Mayor. The application shall include, but not be limited to, the following information:

(A) List the name, mailing address, telephone number, fax number and other related necessary information to register Taxable Premises such as: Federal Tax Identification Number, New Mexico State Gross Receipts Tax Identification Number, New Mexico Public Regulation Commission (NMPRC) number on file, City of Albuquerque Business Registration number on file with the city.

(B) List the name, mailing address, telephone number, fax number of accounting firm

or officer handling Tax Premises' financial records associated with reporting lodgers' tax reports and payments.

§ 4-4-6 IMPOSITION OF TAX, USE OF PROCEEDS.

(A) There is hereby imposed an occupancy tax of 5% of gross taxable rent for lodging paid to vendors after December, 1984.

(B) Not less than one-half of the proceeds of such occupancy tax shall be used for the purpose of advertising, publicizing and promoting tourist-related attractions, facilities and events. Notwithstanding the preceding sentence, the payment of principal and interest on outstanding bonds issued prior to July 1, 1977 pursuant to Section 3-38-23 or 3-38-24 NMSA 1978, shall be in accordance with the retirement schedules of the bonds established at the time of issuance.

(C) Any balance of the occupancy tax proceeds not used for the purpose set forth above may be used to defray the costs of:

(1) Collecting and otherwise administering the tax, including the performance of audits required by the Lodgers' Tax Act, Sections 3-38-13 to 3-38-24 NMSA 1978, pursuant to guidelines issued by the State of New Mexico Department of Finance and Administration;

(2) The Mayor's Office or designated representative will administer all Lodger's Tax audits. Audits Schedule of Taxable Premises will be submitted for review to the City's Lodgers' Tax Advisory Board at their monthly meeting in August.

(3) Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities, attractions or transportation systems of the municipality, the county in which the municipality is located or the county;

(4) The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by Section 3-38-23 or 3-38-24 NMSA 1978;

(5) Advertising, publicizing, and promoting tourist-related facilities and attractions and events of the municipality or county and tourist facilities or attractions within the area;

(6) Providing police and fire protection and sanitation service for tourist-related

events, facilities and attractions located in the city or county; or

(7) Any combination of the foregoing purposes or transactions stated in this section but for no other municipal or county purpose.

(D) Every vendor who is furnishing any lodgings within a municipality or county is exercising a taxable privilege.

§ 4-4-7 EXEMPTIONS.

The occupancy tax shall not apply:

(A) If a vendee:

(1) Has been a permanent resident of the taxable premises for a period of at least thirty consecutive days; or

(2) Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days;

(B) If the rent paid by a vendee is less than \$2 a day.

(C) To lodging accommodations at institutions of the federal government, the state or any political subdivision thereof.

(D) To lodging accommodations at religious, charitable, educational or philanthropic institutions, including without limitation such accommodations at summer camps operated by such institutions.

(E) To clinics, hospitals or other medical facilities.

(F) To privately-owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill.

§ 4-4-8 DETERMINATION OF EXEMPTION; APPEAL.

The Mayor shall make the determination of whether or not a vendor is exempt from the occupancy tax. In the event the vendor is dissatisfied with any decision of the Mayor with respect to this article, he may appeal the decision to the City Hearing Officer. The burden of proof shall be upon the vendor to sustain his claim to an exemption.

§ 4-4-9 COLLECTION OF THE TAXES; REPORTING CHANGE IN OWNERSHIP.

(A) Every vendor providing lodgings within this city shall collect the occupancy tax thereon on behalf of the city and shall act as a trustee therefor.

(B) The occupancy tax shall be collected from vendees in accordance with this section and shall be charged separately from the rent fixed by the vendor for the lodgings.

(C) On and after June 1, 1969, each vendor shall be liable to the city for the tax

provided herein on the rent paid for lodging.

(D) (1) Each vendor shall make a report by the 25th day of each month on forms provided by the Mayor of the receipts for lodging paid to him in the preceding calendar month and shall remit therewith payment of the total amount of the occupancy tax due to the city. The report shall include sufficient information to enable the city to audit the report and shall be verified on oath by the vendor. Occupancy taxes not paid and posted to the city's Lodgers Subsidiary Ledger Vendors' Account by the 25th of the month as provided herein shall be considered delinquent.

(2) If the 25th day of the month falls on a weekend or holiday, the return shall be due on the next business day.

(E) The Mayor shall select for annual random audits one or more vendors to verify the amount of gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax on that rent is collected. Copies of audits completed shall be filed with the State of New Mexico local government division of the Department of Finance and Administration.

(F) Failure to notify the Mayor within 30 working days of a change of ownership on a taxable premises shall subject vendor to a \$500 penalty.

(G) A nonrefundable hearing fee of \$50.00 shall accompany each appeal to the City Hearing Officer filed pursuant to §§ 4-4-6 or 4-4-9 ROA 1994.

§ 4-4-10 RECORDS OF VENDOR.

Each vendor shall maintain adequate records of facilities subject to the occupancy tax and of proceeds received for the use thereof. The records to be maintained shall include but are not limited to: federal income tax returns, State of New Mexico form CRS-1, financial statements, general and subsidiary ledgers, sales journals, charts of accounts, daily summaries and reports, monthly summaries, registration cards, bank statements, and year-end adjusting entries. The records shall be maintained in Albuquerque and shall be open to inspection by the city during reasonable hours and shall be retained for three years.

§ 4-4-11 FAILURE TO PAY TAX OR MAKE RETURN; PENALTY; COLLECTION OF DELINQUENCIES; CONTINUOUS SURETY BOND; APPEAL.

(A) In addition to other penalties that may be applicable under this article, if any vendor makes a return as required by this article without paying the occupancy tax then

due, he shall be liable for the tax and a penalty equal to 10% thereof or \$100, whichever is greater. Promptly after receipt of such return, the city shall give the delinquent vendor written notice of the tax and penalty.

(B) If any vendor neglects or refuses to make a return and pay the occupancy tax as required by this article, the Mayor shall make an estimate based upon an examination of the vendor's books and records, or upon any information in its possession or that may come into its possession, of the amount of the rent of the delinquent vendor for the period in respect to which he has failed to make a return, and upon the basis of said estimated amount shall compute and assess the tax payable by the delinquent vendor, adding to this amount a penalty equal to 10% thereof or \$100, whichever is greater. Promptly thereafter the city shall give the delinquent vendor written notice of the estimated tax and penalty.

(C) If payment is not made by the vendor within 15 days of the date of the notice that the occupancy tax is delinquent, the Mayor may bring an action in law or equity in the district court for the collection of any amounts due, including without limitation penalties thereon, interest on the unpaid principal at a rate of not exceeding 1% a month, the costs of collection and reasonable attorneys' fees incurred in connection therewith.

(D) A Continuous Surety Bond naming the city as beneficiary in the amount of \$3,000 plus \$60 per room or individual sleeping accommodation available for use by the public shall be posted and filed with the City Clerk upon vendor's failure to remit occupancy tax for two consecutive months. If payment or posting Continuous Surety Bond is not made by the vendor within 15 days of the date of notice that the occupancy tax is delinquent, the Mayor may bring an action in law or equity in the district court for the collection of any amount due, including without limitation penalties thereon, interest on the unpaid principal at a rate not exceeding 1% a month, the costs of collection and reasonable attorney's fees incurred in connection therewith. Continuous Surety Bond shall remain in force three years from date of issuances per arrear incident applicable. Surety Bond may be augmented or applied to any succeeding arrear Lodger's Tax payments due the City of Albuquerque.

(E) A vendor who disputes the assessment of any occupancy tax or related penalties and interest may, within five working days of the date of the notice from the city that the tax is delinquent, appeal the Mayor's decision to the City Hearing Officer as set forth in § 4-4-9.

§ 4-4-12 LIEN FOR TAX; PAYMENT; CERTIFICATE OF LIENS.

All delinquent occupancy taxes and penalty shall constitute a lien in favor of the city on the personal and real property of the vendor providing lodging. The lien may be enforced as provided in Sections 3-36-1 through 3-36-7 NMSA 1978.

(A) Under process or order of the court, no person shall sell the property of any vendor without first ascertaining from the Treasurer of the city the amount of any occupancy tax due to the city. Any occupancy tax due the city shall be paid from the proceeds of the sale before payment is made to the judgment creditor or any other person with a claim on the sale proceeds.

(B) The Treasurer of the city shall furnish to any person applying for such a certificate, a certificate showing the amount of all liens in the records of the municipality against any vendor.

§ 4-4-13 LODGERS' TAX ADVISORY BOARD.

(A) There is created the Lodgers' Tax Advisory Board, which shall consist of seven members all of whom shall be residents of the city; two of whom shall represent the lodging industry, two of whom are directly involved in tourist-related industries and three members at large who shall represent the public. The members of the Lodgers' Tax Advisory Board shall be appointed by the Mayor with the advice and consent of the City Council.

(B) The term of each member of the Lodgers' Tax Advisory Board shall be three years.

(C) Except as provided in this article, the qualifications appointment and conduct of the members of the Lodgers' Tax Advisory Board and the organizational structure of the Lodgers' Tax Advisory Board shall be governed by § 2-6-1-1 et seq.

(D) The Lodgers' Tax Advisory Board shall advise the Mayor and City Council on the expenditure of funds authorized by Section 3-38-15 NMSA 1978 for advertising, publicizing and promoting tourist attractions and facilities in the city. In addition, the Lodgers' Tax Advisory Board shall:

(1) Review past and current performance of any organization contracting with the city to supply advertising, publicizing and promotion of tourist attractions, conventions and tourist related activities;

(2) Advise the Mayor as to the performance of such contractors on a quarterly

basis, and make recommendations to the Mayor concerning whether such contracts should be renewed or canceled.

§4-4-14 MARKETPLACE PROVIDER RESPONSIBILITIES.

(A) Marketplace providers shall be responsible for collecting all applicable occupancy taxes and remitting the same to the City. The marketplace provider shall be considered an agent of the vendor for purposes of occupancy tax collections and remittance responsibilities as set forth in this Ordinance;

(B) Marketplace providers shall disclose to the City on a monthly basis each lodging listing located in the City, the names of the persons responsible for each such listing, the address of each such listing, the length of stay for each such listing and the price for each stay;

(C) Safe Harbor. A marketplace provider operating exclusively on the internet, who operates in compliance with subsections (A) and (B) above, shall be presumed to be in compliance with this Ordinance, except that the marketplace provider remains responsible for compliance with the administrative penalty provision in § 4-4-99 of this Ordinance.

§ 4-4-99 PENALTY.

A vendor shall be guilty of a misdemeanor and subject to the penalty provisions set forth in § 4-1-99 of this code of ordinances for a violation of the provisions of this article for a failure to pay the occupancy tax, to remit the proceeds thereof to the city or to account properly for any lodging and the occupancy tax proceeds pertaining thereto.

SECTION 2. Section 4-8-1 et seq., ROA 1994, is amended to read:

§ 4-8-1 SHORT TITLE.

This article may be cited as the “City of Albuquerque Hospitality Fee Ordinance.”

§ 4-8-2 AUTHORITY AND PURPOSE.

The fee imposed under this article is imposed pursuant to the Hospitality Fee Act, Section 3-38A-1 to 3-38A-12 NMSA 1978. The City of Albuquerque is located in a class A county with a population of more than 250,000 according to the 2000 federal decennial census. The Albuquerque City Council desires to equip and furnish the convention center and contract to purchase advertising that publicizes and promotes tourist-related attractions, facilities and events in the municipality.

§ 4-8-3 DEFINITIONS.

For the purpose of this article, the following definitions shall apply unless the context

clearly indicates or requires a different meaning.

GROSS TAXABLE RENT. The total amount of rent paid for lodging, not including the state gross receipts tax, lodgers' tax or local sales taxes.

LODGING. The transaction of furnishing rooms or sleeping accommodations by a vendor to a vendee who for a rent, uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a taxable premises.

LODGINGS. The rooms or sleeping accommodations furnished by a vendor to a vendee by a taxable service of lodging.

MARKETPLACE PROVIDER. A person who facilitates the rental of lodging by:

- (A) advertising the lodging by any means, whether physical or electronic, including by internet website, online booking platform, catalog, television or radio broadcast, and
- (B) collecting payment from the vendee and transmitting that payment to the vendor either directly or indirectly through agreements or arrangements with the vendor, regardless of whether the marketplace provider receives compensation or consideration in exchange for the marketplace provider's services.

MAYOR. The Mayor of the city or his designated representative.

PERSON. A corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State of New Mexico, any corporation, department, instrumentality or agency of the federal government or the state government, or any political subdivision of the state.

PROPRIETOR. A person who furnishes tourist lodging.

RENT. The consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in this article.

TAXABLE PREMISES. A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, bed and breakfast, guest ranch, ranch resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging.

TOURIST. A person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax.

TOURIST-RELATED ATTRACTIONS, FACILITIES AND EVENTS. Facilities and attractions that are intended to be used by or visited by tourists.

VENDEE. A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging.

VENDOR. A person furnishing lodgings in the exercise of the taxable service of lodging.

§ 4-8-4 IMPOSITION OF FEE, USE OF PROCEEDS.

(A) There is hereby imposed a hospitality fee of 1% of gross taxable rent for lodging paid to vendors after the effective date of this article.

(B) Fifty percent of such hospitality fee shall be used for the purpose of purchasing advertising to publicize and promote tourist-related attractions, facilities and events.

(C) Fifty percent of such hospitality fee shall be used to equip and furnish the City of Albuquerque Convention Center.

(D) Every vendor who is furnishing any lodgings within a municipality or county is exercising a taxable privilege.

§ 4-8-5 EXEMPTIONS.

The hospitality fee shall not apply:

(A) If a vendee:

(1) Has been a permanent resident of the taxable premises for a period of at least 30 consecutive days; or

(2) Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days;

(B) If the rent paid by a vendee is less than \$2 a day.

(C) To lodging accommodations at institutions of the federal government, the state or any political subdivision thereof.

(D) To lodging accommodations at religious, charitable, educational or philanthropic institutions, including without limitation such accommodations at summer camps operated by such institutions.

(E) To clinics, hospitals or other medical facilities.

(F) To privately-owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill.

§ 4-8-6 DETERMINATION OF EXEMPTION; APPEAL.

The Mayor shall make the determination of whether or not a vendor is exempt from the hospitality fee. In the event the vendor is dissatisfied with any decision of the Mayor with respect to this article, he may appeal the decision to the City Hearing Officer. The burden of proof shall be upon the vendor to sustain his claim to an exemption.

§ 4-8-7 HOSPITALITY APPLICATION.

Any vendor that is required to remit the hospitality fee to the City of Albuquerque shall register to pay with the Mayor upon a form to be provided by the Mayor. The application shall include, but not be limited to, the following information:

(A) The name, mailing address, telephone number, fax number and other related necessary information to register taxable premises such as: Federal Tax Identification Number, New Mexico State Gross Receipts Tax Identification Number, New Mexico Public Regulation Commission (NMPRC) number on file, City of Albuquerque Business Registration number on file with the city.

(B) The name, mailing address, telephone number, facsimile number of accounting firm or officer handling tax premises' financial records associated with reporting hospitality fee reports and payments.

§ 4-8-8 COLLECTION OF THE FEE; REPORTING CHANGE IN OWNERSHIP.

(A) Every vendor providing lodgings within this city shall collect the hospitality fee thereon on behalf of the city and shall act as a trustee therefor.

(B) The hospitality fee shall be collected from vendees in accordance with this section and shall be charged separately from the rent fixed by the vendor for the lodgings.

(C) After the effective date of this article, each vendor shall be liable to the city for the hospitality fee provided herein on the rent paid for lodging.

(D) (1) Each vendor shall make a report by the 25th day of each month on forms provided by the Mayor of the receipts for lodging paid to him in the preceding calendar month and shall remit therewith payment of the total amount of the hospitality fee due to the city. The report shall include sufficient information to enable the city to audit the report and shall be verified on oath by the vendor. Any hospitality fee not paid and posted to the city's Lodgers Subsidiary Ledger Vendors' Account by the 25th of the month as provided herein shall be considered delinquent.

(2) If the 25th day of the month falls on a weekend or holiday, the return shall be due on the next business day.

(E) The Mayor shall select for annual random audits one or more vendors to verify the amount of gross rent subject to the hospitality fee and to ensure that the full amount of hospitality fee on that rent is collected. Copies of audits completed shall be filed with the State of New Mexico local government division of the Department of Finance and Administration.

(F) Failure to notify the Mayor within 30 working days of a change of ownership on a taxable premises shall subject vendor to a \$500 penalty.

(G) A nonrefundable hearing fee of \$50 shall accompany each appeal to the City Hearing Officer filed pursuant to §§ 4-4-6 or 4-4-9, ROA 1994.

§ 4-8-9 RECORDS OF VENDOR.

Each vendor shall maintain adequate records of facilities subject to the hospitality fee and of proceeds received for the use thereof. The records to be maintained shall include but are not limited to: federal income tax returns, State of New Mexico form CRS-1, financial statements, general and subsidiary ledgers, sales journals, charts of accounts, daily summaries and reports, monthly summaries, registration cards, bank statements, and year-end adjusting entries. The records shall be maintained in Albuquerque and shall be open to inspection by the city during reasonable hours and shall be retained for three years.

§ 4-8-10 FAILURE TO PAY FEE OR MAKE RETURN; PENALTY; COLLECTION OF DELINQUENCIES; CONTINUOUS SURETY BOND; APPEAL.

(A) In addition to other penalties that may be applicable under this article, if any vendor makes a return as required by this article without paying the hospitality fee then due, he shall be liable for the fee and a penalty equal to 10% thereof or \$100, whichever is greater. Promptly after receipt of such return, the city shall give the delinquent vendor written notice of the fee and penalty.

(B) If any vendor neglects or refuses to make a return and pay the hospitality fee as required by this article, the Mayor shall make an estimate based upon an examination of the vendor's books and records, or upon any information in its possession or that may come into its possession, of the amount of the rent of the delinquent vendor for the period in respect to which he has failed to make a return, and upon the basis of said estimated amount shall compute and assess the fee payable by the delinquent vendor, adding to this amount a penalty equal to 10% thereof or \$100, whichever is greater. Promptly thereafter the city shall give the delinquent vendor written notice of the estimated fee and penalty.

(C) If payment is not made by the vendor within 15 days of the date of the notice that the hospitality fee is delinquent, the Mayor may bring an action in law or equity in the district court for the collection of any amounts due, including without limitation penalties thereon, interest on the unpaid principal at a rate of not exceeding 1% a month, the costs of collection and reasonable attorneys' fees incurred in connection therewith.

(D) A Continuous Surety Bond naming the city as beneficiary in the amount of \$3,000 plus \$60 per room or individual sleeping accommodation available for use by the public shall be posted and filed with the City Clerk upon vendor's failure to remit hospitality fee for two consecutive months. If payment or posting Continuous Surety Bond is not made by the vendor within 15 days of the date of notice that the hospitality fee is delinquent, the Mayor may bring an action in law or equity in the district court for the collection of any amount due, including without limitation penalties thereon, interest on the unpaid principal at a rate not exceeding 1% a month, the costs of collection and reasonable attorney's fees incurred in connection therewith. The Continuous Surety Bond shall remain in force for three years from the date of issuance and may be extended or augmented to cover succeeding delinquent hospitality fee payments due the City of Albuquerque.

(E) A vendor who disputes the assessment of any hospitality fee or related penalties and interest may, within five working days of the date of the notice from the city that the tax is delinquent, appeal the Mayor's decision to the City Hearing Officer as set forth in § 4-4-9, ROA 1994.

§ 4-8-11 LIEN; PAYMENT; CERTIFICATE OF LIENS.

All delinquent hospitality fees and penalty shall constitute a lien in favor of the city on the personal and real property of the vendor providing lodging. The lien may be enforced as provided in Sections 3-36-1 through 3-36-7 NMSA 1978.

(A) Under process or order of the court, no person shall sell the property of any vendor without first ascertaining from the Treasurer of the city the amount of any hospitality fee due to the city. Any hospitality fee due the city shall be paid from the proceeds of the sale before payment is made to the judgment creditor or any other person with a claim on the sale proceeds.

(B) The Treasurer of the city shall furnish to any person applying for such a certificate, a certificate showing the amount of all liens in the records of the municipality against any vendor.

§ 4-8-12 FINANCIAL REPORTING.

The city will:

(A) Furnish to any municipal advisory board dealing with the occupancy, lodging or accommodation taxes or fees information on that portion of a proposed budget report or audit filed or received by the governing body pursuant to either Chapter 6, Article 6 NMSA 1978 or the Audit Act Sections 12-6-1 to 12-6-14 NMSA 1978 that relates to the expenditure of hospitality fee proceeds within ten days of the filing or receipt of that proposed budget, report or audit; and

(B) Report quarterly to the Local Government Division of the New Mexico Department of Finance and Administration on the expenditure of hospitality fee proceeds pursuant to Section 3-38-15 and 3-38-21 NMSA 1978.

§4-8-13 MARKETPLACE PROVIDER RESPONSIBILITIES.

(A) Marketplace providers shall be responsible for collecting all applicable hospitality fees and remitting the same to the City. The marketplace provider shall be considered an agent of the vendor for purposes of hospitality fee collections and remittance responsibilities as set forth in this Ordinance;

(B) Marketplace providers shall disclose to the City on a monthly basis each lodging listing located in the City, the names of the persons responsible for each such listing, the address of each such listing, the length of stay for each such listing and the price for each stay;

(C) Safe Harbor. A marketplace provider operating exclusively on the internet, who operates in compliance with subsections (A) and (B) above, shall be presumed to be in compliance with this Ordinance, except that the marketplace provider remains responsible for compliance with the administrative penalty provision in § 4-8-99 of this Ordinance.

§ 4-8-99 PENALTY.

A vendor shall be guilty of a misdemeanor and subject to the penalty provisions set forth in § 1-1-99 of this code of ordinances for a violation of the provisions of this article for a failure to pay the hospitality fee, to remit the proceeds thereof to the city or to account properly for any lodging and the hospitality fee proceeds pertaining thereto.

SECTION 3. 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 4. COMPILATION. This ordinance shall be incorporated in and compiled as part of the Revised Ordinances Of Albuquerque, New Mexico, 1994.

SECTION 5. EFFECTIVE DATE. This ordinance, as amended, shall take effect January 1, 2020.

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