



Legislation Text

File #: O-20-18, Version: 2

**CITY of ALBUQUERQUE**  
**TWENTY FOURTH COUNCIL**

COUNCIL BILL NO. O-20-18 ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Isaac Benton

ORDINANCE

Imposing A Municipal Gasoline Tax Of Two Cents Per Gallon Conditional Upon Voter Approval;  
Dedicating The Revenue Generated By The Municipal Gasoline Tax To Rehabilitate Public Streets  
And Roadway Systems For The Benefit Of The City (Benton)

IMPOSING A MUNICIPAL GASOLINE TAX OF TWO CENTS PER GALLON CONDITIONAL  
UPON VOTER APPROVAL; DEDICATING THE REVENUE GENERATED BY THE MUNICIPAL  
GASOLINE TAX TO REHABILITATE PUBLIC STREETS AND ROADWAY SYSTEMS FOR THE  
BENEFIT OF THE CITY.

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

Section 1. Imposition of Tax. There is hereby imposed, conditional upon voter approval, a tax of two cents (\$0.02) a gallon on all gasoline sold at retail within the boundaries of the City of Albuquerque and upon which gasoline taxes are imposed in accordance with the Gasoline Tax Act, Chapter 7, Article 24-A 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.

Section 2. Dedication. Revenue from the Municipal Gasoline Tax will be used to fund the rehabilitation of public streets and roadway systems for the benefit of the City. Rehabilitation

projects are those required to extend the service life of an existing facility, improve its operation, improve safety, or restore original performance or capacity. Rehabilitation projects shall, in accordance with the standards in the Complete Streets ordinance, examine the entire right-of-way to enhance usefulness for all transportation and mobility users. Rehabilitation projects shall prioritize the improvement of connections between the various transportation and mobility modes and shall improve conditions for pedestrians and persons with disabilities as required by the Americans with Disabilities Act. 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 at the General election in 2022.

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