



Legislation Text

File #: R-21-213, Version: 2

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

COUNCIL BILL NO. R-21-213 ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Pat Davis

RESOLUTION

Declaring A Stay Of Enforcement Of The Albuquerque Tax Preparer And Consumer Rights  
Ordinance (Davis)

DECLARING A STAY OF ENFORCEMENT OF THE ALBUQUERQUE TAX PREPARER AND  
CONSUMER RIGHTS ORDINANCE.

WHEREAS, the City administration presented the Albuquerque Tax Preparer and Consumer Rights Ordinance (the "Ordinance") to the City Council in December of 2020, and it was enacted in February 2021 (Bill No. O-20-45, Enactment No. O-2021-003); and

WHEREAS, the City administration has requested amendments to the ordinance as originally drafted and passed, and stakeholders have also engaged with the City Council to consider amendments to the Ordinance via bill O-21-77 to address certain deficiencies and ambiguities in the Ordinance as it was enacted; and

WHEREAS, consumers and the impacted industry will be best served by a thoughtful and contemplative review process by the City Council to help ensure that the updates proposed within O-21-77 address and remedy the problems with the ordinance in its existing form; and

WHEREAS, the tax season for the 2021 tax year is quickly approaching and proposed changes, if adopted, would require additional work by the City and the industry to implement notice, compliance and compliant processing, and those processes are not likely to be in place before the tax season; and

WHEREAS, acting upon O-21-77 in November or December in anticipation of the 2022 tax

season will not offer enough advance notice to consumers and the impacted industry on the rules for tax preparers for the forthcoming tax season; and

WHEREAS, sufficient time should be taken to consider O-21-77 to provide sufficient advanced notice of its effects, and to promote confidence amongst consumers and the impacted industry; and

WHEREAS, notwithstanding the need for sufficient time to consider O-21-77, it is not in the best interest of the City to enforce the Ordinance during the forthcoming tax season because of its need for updates and improvements.

BE IT RESOLVED BY THE COUNCIL THE GOVERNING BODY OF THE CITY OF ALBUQUERQUE:

Section 1. Enforcement of the Albuquerque Tax Preparer and Consumer Rights Ordinance, ROA 1994 §§ 13-20-1-1 through 13-20-1-15, is stayed until July 1, 2022. No provisions of the Albuquerque Tax Preparer and Consumer Rights Ordinance will be enforced during this time.

Section 2. The City Council anticipates that it will continue its consideration of O-21-77, and that its resulting amendments will become enforceable upon expiration of this stay of enforcement.

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