

CITY of ALBUQUERQUE

TWENTY FOURTH COUNCIL

COUNCIL BILL NO. O-20-14 ENACTMENT NO. O-2020-016

SPONSORED BY: Isaac Benton, by request

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ORDINANCE

IMPOSING AN EXCISE TAX EQUAL TO ONE-FOURTH OF ONE PERCENT OF GROSS RECEIPTS THAT WAS PASSED BY THE VOTERS; DEDICATING REVENUES RECEIVED FROM THE TAX FOR TRANSPORTATION INFRASTRUCTURE IMPROVEMENTS.
BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF ALBUQUERQUE:

Section 1. NAME. The municipal gross receipts tax imposed by this ordinance shall be popularly known as the "Transportation Infrastructure Tax."

Section 2. IMPOSITION OF TAX. There is imposed on any person engaging in business in this municipality, for the privilege of engaging in business in this municipality, an excise tax equal to one-fourth of one percent of the gross receipts reported or required to be reported by such person pursuant to the New Mexico Gross Receipts and Compensating Tax Act, Chapter 7, Article 9, NMSA 1978, as it now exists or as it may be amended. The tax imposed by this ordinance is pursuant to the Municipal Local Option Gross Receipts Tax Act, Section 7-19D-9 NMSA 1978, as it now exists or as it may be amended, and shall be known as the "municipal gross receipts tax."

Section 3. GENERAL PROVISIONS. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 4. SPECIFIC EXEMPTIONS. The municipal gross receipts tax shall not be imposed on the gross receipts arising from:

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1 (A) Transporting persons or property for hire by railroad, motor
2 vehicle, air transportation, or any other means from one point within the
3 municipality to another point outside the municipality; or

4 (B) A business located outside the boundaries of the municipality
5 on land owned by the municipality for which a gross receipts tax distribution
6 is made pursuant to Section 7-1-6.4(C) NMSA 1978; or

7 (C) Direct broadcast satellite services.

8 Section 5. DEDICATION.

9 (A) Revenue from the Transportation Infrastructure Tax will be
10 used to fund the improvement of transportation systems for the benefit of the
11 city. The tax shall be dedicated to the following purposes in the specified
12 percentages of the revenues received from the Transportation Infrastructure
13 Tax:

14 (1) Road Infrastructure Improvements Not less than 57%

15 (2) Trails and Bikeways 5%

16 (3) Transit 38%

17 The revenues dedicated to roads shall be used for the developed parts of the
18 city for existing infrastructures including interstate highways.

19 (B) REPORTING. Along with each year's proposed appropriation
20 of Transportation Infrastructure Tax, the Administration shall provide the City
21 Council with a report on the collections and expenditures of the Tax which
22 shall include, at a minimum, the following information:

23 (1) An accounting of the total amount of tax collected life to date,
24 as well as an accounting of the tax projected to be collected during the
25 current fiscal year.

26 (2) A reconciliation of total tax collected life to date with actual
27 appropriations life to date, by category.

28 (3) A listing of all projects, by category and the amount of that
29 project paid for from Transportation Infrastructure Tax funds.

30 Section 6. EFFECTIVE DATE OF TAX. The effective date of the municipal
31 gross receipts tax imposed by this ordinance shall be July 1, 2020, pending
32 acceptance of the effective date by the State Taxation and Revenue
33 Department.

1 **Section 7. SEVERABILITY.** If any section, paragraph, sentence, clause,
2 word or phrase of this ordinance is, for any reason, held to be invalid or
3 unenforceable by any court of competent jurisdiction, such decision shall not
4 affect the validity of the remaining provisions of this ordinance. The Council
5 hereby declares that it would have passed this ordinance and each section,
6 paragraph, sentence, clause, word or phrase thereof irrespective of any
7 provision being declared unconstitutional or otherwise invalid.

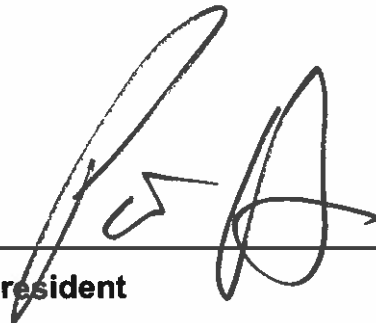
8 **Section 8. COMPILATION.** This ordinance shall be incorporated in and
9 compiled as part of the Revised Ordinances of Albuquerque, New Mexico,
10 1994.

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1 PASSED AND ADOPTED THIS 18th DAY OF May, 2020
2 BY A VOTE OF: 9 FOR 0 AGAINST.


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Patrick Davis, President
City Council

APPROVED THIS 20 DAY OF May, 2020

Bill No. O-20-14



Timothy M. Keller, Mayor
City of Albuquerque

ATTEST:


Ethan Watson, City Clerk

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