

VILLAGE OF CORRALES
STATE OF NEW MEXICO
ORDINANCE NO. 23-02



AN ORDINANCE AMENDING PORTIONS OF CHAPTER 32 OF THE VILLAGE OF CORRALES CODE GOVERNING LODGER'S TAX REGULATIONS, CLARIFYING THE APPLICABLE TAX RATE AND PAYMENT PROCESS FOR VENDORS SUBJECT TO LODGER'S TAX.

11 **WHEREAS**, the Village finds that a revision of the Lodger's Tax Article within the
12 Village Code is critical to aid citizens in accessing and understanding the Lodger's Tax provision
13 of the Village Code, method of collection by vendors and payment to the Village; and

14 **WHEREAS**, the Village of Corrales has identified a discrepancy with rental properties
15 within the Village who are subject to occupancy tax and those properties who have actually
16 collected and paid such tax; and

17 **WHEREAS**, the Village of Corrales has reviewed State Statute §3-38-1 et. seq. and
18 determined the Village is eligible to utilize tax proceeds in an additional manner not previously
19 identified; and

20 **WHEREAS**, the following changes support the Village's goal of increasing clarity,
21 readability of the Code and updating the Code based upon changes in the law.

22 **NOW, THEREFORE, BE IT ORDAINED** by the Village Council, the Governing
23 Body of the Village of Corrales, that:

24 **Section 32-4** *shall be amended as follows:*

25 There is hereby imposed an occupancy tax of [three and one half] ~~3.2%~~ percent [(3.5%)]
26 of gross taxable rent for lodging within the municipality paid to vendors.

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28 **Section 32-17. Eligible uses of lodgers' tax proceeds.** *shall be amended as follows:*

29 The municipality may use the proceeds from the tax to defray the costs of:
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- (1) Collecting and otherwise administering the tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the Department of Finance and Administration;
- (2) 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;
- (3) The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by NMSA 1978, §§ 3-38-23 or 3-38-24;
- (4) Advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist facilities or attractions within the area;
- (5) Providing police and fire protection and sanitation service for tourist-related events, facilities and attractions located in the municipality; or

[(6) Providing a required minimum revenue guarantee for air service to the municipality or county to increase the ability of tourists to easily access the municipality's or county's tourist-related facilities, attractions and events; or]

~~(6)~~ [(7)] Any combination of the foregoing purposes or transactions stated in this section, but for no other municipal purpose.

SEVERABILITY CLAUSE: Should any section, paragraph, clause, or provision of this Ordinance held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Ordinance.

UNAMENDED PORTIONS OF CHAPTER 32: All Sections and provisions of Chapter 32 of the Village of Corrales' Ordinances not specifically amended herein remain in full force and effect and the only changes to the Ordinance are the amendments specifically made herein.

PASSED, APPROVED, AND ADOPTED by the Governing Body of the Village of Corrales this ____ day of April, 2023.


James F. Fahey, Jr., Mayor

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75 **ATTEST:**

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A handwritten signature in black ink, reading "Melanie Romero". The signature is written in a cursive style with a large, stylized "M" and "R".

79 Melanie L. Romero, Village Clerk

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82 (SEAL)

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