

1 **CITY OF SANTA FE, NEW MEXICO**

2 **RESOLUTION NO. 2014-55**

3 **INTRODUCED BY:**

4
5 Councilor Joseph Maestas

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10 **A RESOLUTION**

11 **CALLING ON THE NEW MEXICO STATE LEGISLATURE TO TAKE IMMEDIATE**
12 **ACTION DURING THE 2015 LEGISLATIVE SESSION TO ENACT LEGISLATION THAT**
13 **WOULD REMOVE THE TAXING LIMITATIONS CURRENTLY IMPOSED ON HOME**
14 **RULE MUNICIPALITIES.**

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16 **WHEREAS**, Article X, Section 6 of the New Mexico Constitution authorizes municipalities
17 in the state of New Mexico to adopt Home Rule Charters; and

18 **WHEREAS**, the voters of the City of Santa Fe, New Mexico approved the adoption of
19 the *Santa Fe Municipal Charter* (“*Charter*”) in 1997 and the *Charter* has been subsequently
20 amended by the voters in 2008 and in 2014; and

21 **WHEREAS**, Paragraph D. of Article X, Section 6 states that “No tax imposed by the
22 governing body of a charter municipality, except a tax authorized by general law, shall become
23 effective until approved by a majority vote in the charter municipality;” and

24 **WHEREAS**, §3-15-7 NMSA 1978 provides that a home rule charter “shall not authorize the
25 levy of any tax not specifically authorized by the laws of the state;” and

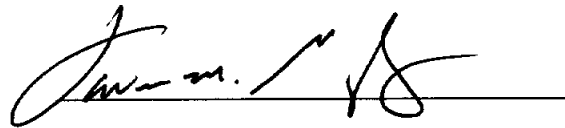
1 **WHEREAS**, §3-18-2 NMSA 1978 prohibits any municipality from imposing an income tax,
2 a tax on property measured on an ad valorem, per unit or other basis or any excise tax, including but
3 not limited to sales taxes, gross receipts and excise taxes on any incident relating to tobacco, liquor,
4 motor fuels and motor vehicles; and

5 **WHEREAS**, state law has severely restricted the ability of a home rule municipality to
6 impose certain taxes, therefore, there is a need for the Legislature to take immediate action and amend
7 state law to remove taxing limitations imposed on home rule municipalities and permit such
8 municipalities to have the authority to benefit from such tax revenue sources.

9 **NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**
10 **CITY OF SANTA FE** that the Governing Body hereby calls on the New Mexico State Legislature to
11 take immediate action during the 2015 legislative session to enact legislation that would remove the
12 taxing limitations currently imposed on home rule municipalities to permit home rule municipalities
13 to have increased taxing authority.

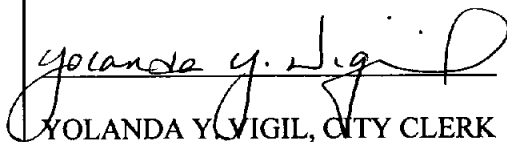
14 **BE IT FURTHER RESOLVED** that the City Clerk is directed to forward a copy of this
15 resolution to the City's State legislative delegation, the New Mexico Municipal League and the City's
16 lobbyist.

17 **PASSED, APPROVED, and ADOPTED** this 30th day of July, 2014.

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20 JAVIER M. GONZALES, MAYOR

21 **ATTEST:**

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24 YOLANDA Y. VIGIL, CITY CLERK

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APPROVED AS TO FORM:

Kelley A. Brennan

KELLEY A. BRENNAN, CITY ATTORNEY