

CITY OF SANTA FE, NEW MEXICO

RESOLUTION NO. 2015-40

INTRODUCED BY:

Councilor Joseph Maestas

A RESOLUTION

RELATING TO THE MUNICIPAL GROSS RECEIPTS TAX ORDINANCE, SECTION 18-10 SFCC 1987; DIRECTING STAFF TO EVALUATE THE ALLOCATION AND EXPENDITURE OF GROSS RECEIPTS TAX DEDICATED FOR THE PUBLIC BUS SYSTEM, THE GENERAL FUND, QUALITY OF LIFE PURPOSES, AND REVIEW THE ORIGINS OF THE ORDINANCE ESTABLISHING THE ¾% GROSS RECEIPTS TAX DEDICATION AND SUBSEQUENT AMENDMENTS TO THE ORDINANCE SO THAT THE GOVERNING BODY MAY DETERMINE WHETHER TO AMEND THE DEDICATION PROVISION OF SECTION 18-10 SFCC 1987.

WHEREAS, Section 18-10 SFCC 1987 imposes on any person engaging in business in the City of Santa Fe, for the privilege of engaging in business, an excise tax equal to one and one-quarter percent (1.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended; and

WHEREAS, Subsection 18-10.4 SFCC 1987 dedicates the revenue from the fifth one-quarter

1 percent (1/4%) increment of the municipal gross receipts tax to the public bus system and quality of
2 life purposes; and

3 **WHEREAS**, the Governing Body desires that staff evaluate the allocation and expenditure of
4 the Gross Receipts Tax that is dedicated to the public bus system and quality of life purposes and
5 report to the Governing Body on the uses and disposition of such funds for the public bus system and
6 quality of life purposes.

7 **NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**
8 **CITY OF SANTA FE** that staff is directed to evaluate the allocation and expenditure of Gross
9 Receipts Tax designated for the public bus system, the General Fund, quality of life purposes, and
10 review the origins of the ordinance establishing the 3/4% gross receipts tax dedication and subsequent
11 amendments to the ordinance, and report to the Governing Body on the allocation and expenditure of
12 such funds and whether a balance remained in the fund at the end of each such fiscal year.

13 **BE IT FURTHER RESOLVED** that staff is directed to review the process by which needs
14 for the public bus system are identified and prioritized for the expenditure of the designated 1/4%
15 Municipal Gross Receipts Tax.

16 **BE IT FURTHER RESOLVED** that staff shall report their findings to the Governing Body
17 within 60 days of adoption of this resolution so that the Governing Body may determine whether
18 there is a need to amend the dedication provision in 18-10.4 SFCC 1987.

19 PASSED, APPROVED and ADOPTED this 13th day of May, 2015

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21 _____
22 JAVIER M. GONZALES, MAYOR

23 ATTEST:
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2 life purposes; and

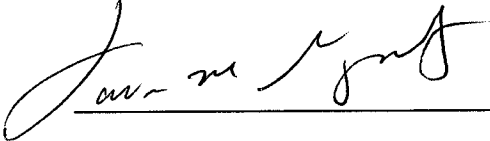
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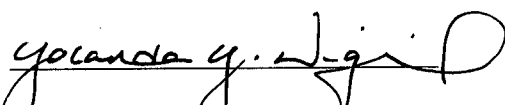
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25 VOLANDA Y. VIGIL, CITY CLERK

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APPROVED AS TO FORM:



KELLEY A. BRENNAN, CITY ATTORNEY