

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

2 **RESOLUTION NO. 2015-71**

3 **INTRODUCED BY:**

4
5 Councilor Joseph M. Maestas

6
7
8
9
10 **A RESOLUTION**

11 **RECOMMENDING THE GOVERNING BODY OPPOSE ANY LEGISLATION THAT**
12 **WOULD ALTER THE METHOD BY WHICH MUNICIPAL GROSS RECEIPTS TAXES**
13 **ARE DISTRIBUTED TO MUNICIPALITIES.**

14
15 **WHEREAS**, the potential for distributing municipal gross receipts taxes on a per capita
16 basis has been discussed by the New Mexico Taxation and Revenue Department in an informal
17 manner; and

18 **WHEREAS**, the concept of distributing municipal gross receipts taxes on a per capita
19 basis was introduced in proposed legislation in the early 1990's; and

20 **WHEREAS**, distributing municipal gross receipts taxes on a per capita basis causes
21 some municipalities to lose revenues, and others to gain revenues; and

22 **WHEREAS**, distributing municipal gross receipts taxes on a per capita basis fails to
23 recognize the unique circumstances of individual municipal economies; and

24 **WHEREAS**, municipalities that rely on tourism as their economic engine serve much
25 larger populations than those that reside in the municipality as permanent residents; and

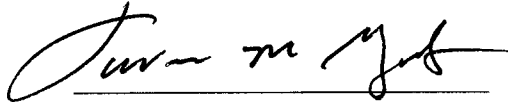
1 **WHEREAS**, municipalities that are located in areas that rely on extractive industries for
2 their economic engine are subject to fluctuations in prices for the commodities being extracted,
3 and experience “boom” and “bust” cycles; and

4 **WHEREAS**, the City of Santa Fe is slated to lose nearly \$10 million per year under a
5 system that allocates municipal gross receipts taxes on a per capita basis.

6 **NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**
7 **CITY OF SANTA FE** oppose any legislation that would alter the method by which municipal
8 gross receipts taxes are distributed to municipalities

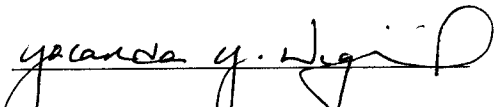
9 **BE IT FURTHER RESOLVED** that a copy of this resolution be transmitted to the State
10 legislative delegation serving the City of Santa Fe, the New Mexico Municipal League, and the
11 Governor of the State of New Mexico.

12 PASSED, APPROVED AND ADOPTED this 29th day of July, 2015.


13
14 

15 JAVIER M. GONZALES, MAYOR

16 ATTEST:

17
18 
19 YOLANDA Y. WIGIL, CITY CLERK

20 APPROVED AS TO FORM:

21 
22
23 KELLEY A. BRENNAN, CITY ATTORNEY