1	CITY OF SANTA FE, NEW MEXICO
2	ORDINANCE NO. 2016-15
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5	AN ORDINANCE
6	ADOPTING A MUNICIPAL GROSS RECEIPTS TAX.
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8	BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF SANTA FE:
9	Section 1. Subsection 18-10.1 SFCC 1987 (being Ord. #1981-45 (as amended))
1.0	is amended to read:
11	18-10.1 Imposition of Tax.
12	There is imposed on any person engaging in business in this municipality, for the
13	privilege of engaging in business in this municipality, an excise tax equal to one one-half percent
14	(1.5%) of the gross receipts reported or required to be reported by the person pursuant to the New
15	Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The
16	tax imposed under this section is pursuant to the Municipal Local Option Gross Receipts Taxes
17	Act as it now exists or as it may be amended and shall be known as the "municipal gross receipts
18	tax."
19	Section 2. Subsection 18-10.3 SFCC 1987 (being Ord. #1981-45 (as amended))
20	is amended to read:
21	18-10.3 Specific Exemptions.
22	No municipal gross receipts tax shall be imposed on the gross receipts arising from:
23	A. Direct broadcast satellite services;
24	B. Transporting persons or property for hire by railroad, motor vehicle, air
25	transportation or any other means from one point within the municipality to another point outside

1	the municipality; or		
2	C. A business located outside the boundaries of a municipality on land owned by the		
3	municipality for which a state gross receipts tax distribution is made pursuant to subsection C of		
4	Section 7-1-6.4 NMSA 1978.		
5	Section 3. Subsection 18-10.4 SFCC 1987 (being Ord. #1981-45 (as amended))		
6	is amended to read:		
7	18-10.4 Dedication.		
8	Revenue from the one and one-half percent (1.5%) municipal gross receipts tax will be		
9	used for the purpose(s) listed below:		
10	A. Revenue from the first two (2) one-quarter percent (1/4%) increments of the		
11	municipal gross receipts tax is dedicated for the following purposes:		
12	(1) Annual debt service for municipal gross receipts tax revenue bonds or		
13	other bonds for municipal projects issued for the construction, reconstruction,		
14	improvements and replacement of city facilities, parks, streets, sidewalks, utilities, and		
15	other public works projects including the related equipment and furnishings for the		
16	facilities.		
17	(2) If there are proceeds remaining they may be used for:		
18	(a) Construction, reconstruction, improvements, replacement,		
19	facility structural maintenance and repair, including related equipment and		
20	furnishings for the facilities.		
21	(b) Operating expenditures necessitated by the expansion of services		
22	and facilities to the public.		
23	(c) Personnel, operating, contractual, accounting, administration,		
24	equipment, vehicles and other costs related to the city's capital improvements		
25	program and operations of public works department.		

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Editor's Note: Originally adopted by Ordinance No. 1981-45.

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municipal gross receipts tax is dedicated to the general fund.

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Revenue from the third and fourth one-quarter percent (1/4%) increments of the B.

Editor's Note: Originally adopted by Ordinance No. 1983-7 and Ordinance No. 1987-19.

- Revenue from the fifth one-quarter percent (1/4%) increment of the municipal gross receipts tax is dedicated to the public bus system and quality of life purposes in the following manner:
 - Finance the acquisition, operation, maintenance and any other expenses (1)necessary for or incidental to the provision of a public bus system. In the event that the public bus system is ever discontinued, the funds allocated pursuant to this paragraph shall be used for general municipal operations and the discontinuance of the public bus system shall not affect the allocations set out in paragraph (2) below. The governing body shall not discontinue the public bus system until the notice and hearing requirements of subsections 2-2.3A, 2-2.3B, 2-2.4A, 2-2.4D, and 2-2.6 SFCC 1987 have been met.
 - After satisfying the distribution provided for in paragraph C (1), the (2) remaining proceeds of the gross receipts tax shall be allocated exclusively for the following quality of life purposes: recreational facilities, bike and pedestrian pathways with a priority given to pathways that connect with bus stops - libraries, and parks. Allocations for these quality of life purposes shall not exceed eleven percent (11%) of the total amount received from the fifth one-quarter percent (1/4%) increment of the gross receipts tax, except that any amount unspent for quality of life purposes shall be used for general municipal operations.
 - Revenue from the sixth one-quarter percent (1/4%) increments of the municipal D. gross receipts tax shall go into the general fund of the municipality.

1	Editor's Note: Orig	inally adopted by Ordinance No. 1991-23.
2	Section 4.	Subsection 18-10.5 SFCC 1987 (being Ord. #1981-45 (as amended))
3	is amended to read	:
4	18-10.5	Effective Date.
5	A. The	effective date of the first two (2) one-quarter percent (1/4%) increments of
6	the municipal gross	receipts tax shall be January 1, 1982.
7	B. The	effective date of the third one-quarter percent (1/4%) increments of the
8	municipal gross rece	eipts tax shall be July 1, 1983.
9	C. The	e effective date of the fourth one-quarter percent (1/4%) increments of the
10	municipal gross reco	eipts tax shall be January 1, 1988.
11	D. The	e effective date of the fifth one-quarter percent (1/4%) increments of the
12	municipal gross rec	eipts tax shall be January 1, 1992.
13	E. The	e provisions related to the sixth quarter percent (1/4%) increment of the
14	municipal gross red	ceipts tax, Subsection 18-10.4 (D) SFCC 1987 shall be effective January 1
15	2017.	
16	PASSED, A	APPROVED AND ADOPTED this 30th day of March, 2016.
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18		John Market Mark
19		/ w- w / pro
20		JAVIER M. GONZALES, MAYOR
21	ATTEST:	
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23	youanday	Night -
24	YOLANDA Y. VI	GIL, CITY CLERK
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1	APPROVED AS TO FORM:
2	William & Banning
3	Celly A. Derran
4	KELLEY A. BRENNAN, CITY ATTORNEY
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25	M/Legislation/Ordinances 2016/2016-15 Municipal GRT Increase