



RESOLUTION 2012-09

A RESOLUTION UPDATING AND REESTABLISHING THE LODGERS TAX ADVISORY BOARD

- WHEREAS,** the Governing Body of the Village of Angel Fire enacted Ordinance 86-6 in 1986 establishing a Lodger's Tax;
- WHEREAS,** the Governing Body of the Village of Angel Fire enacted a second Ordinance, 1993-04 which established the Lodger's Tax at 5% of the gross taxable rent;
- WHEREAS,** the Governing Body of the Village of Angel Fire may enact additional lodger's tax from time to time if authorized by the New Mexico Legislature;
- WHEREAS,** the Village of Angel Fire may use the proceeds of the tax, subject to the limitations contained in Section 3-38-15 NMSA 1978 to defray the costs of:
- A. Collecting and otherwise administering the tax including the performance of audits required by the Lodger's Tax Act {3-38-13 to 3-38-24 NMSA 1978};
 - B. Establishing and 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;
 - C. The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by Section 3-38-23 or Section 3-38-24 NMSA 1978;
 - D. Advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist attractions within the area;
 - E. Providing police and fire protection and sanitation service for tourist-related events, facilities and attractions located in the respective municipality or county;
 - F. Any combination of the foregoing purposes or transactions stated in this section, but for no other municipal or county purpose;
- WHEREAS,** the Mayor of the Village of Angel Fire has appointed a Lodger's Tax Advisory Board, in accordance with State Statute;
- WHEREAS,** the Lodger's Tax Advisory Board follows the State Statutes regarding Lodger's Tax and makes recommendations to Council on how the Lodger's Tax funds are spent; and
- WHEREAS,** according to State Statute, not less than 40% of the proceeds from the occupancy tax shall be used only for advertising, publicizing and promoting tourist-related attractions, facilities and events.

NOW THEREFORE, BE IT RESOLVED, that the Angel Fire Village Council hereby establishes updates and reestablishes the Lodgers Tax Advisory Board with its Tax procedures herein above described and in accordance with the State Statutes 3-38-13 to 3-24-13 NMSA 1978 or as amended from time to time to advise the Village of Angel Fire Governing Body. The Lodgers Tax Advisory board will adopt by-laws for the organization and functioning of their meeting consistent with New Mexico State law and have them approved by the Mayor and Council.

Furthermore, this resolution hereby replaces and supersedes any prior resolution addressing a Lodgers Tax Advisory Board.

PASSED, APPROVED AND ADOPTED this 27th day of March, 2012.


Barbara Cottam, Mayor

Attest:


Terry Cordova, Village Clerk