

ORDINANCE NO. 855

AN ORDINANCE RELATING TO MUNICIPAL SALES TAX ADMINISTRATION AND ENFORCEMENT; AMENDING ARTICLE I OF CHAPTER 32 OF THE CODE OF THE CITY OF ROSWELL, NEW MEXICO, 1962 BY ADDING THERETO CERTAIN SECTIONS; ADOPTING AND INCORPORATING BY REFERENCE THE NEW MEXICO TAX ADMINISTRATION ACT (BEING LAWS 1965, CHAPTER 248, SECTIONS 1 TO 84, BOTH INCLUSIVE); PROVIDING FOR PENALTIES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES AND ALL PROVISIONS OF SAID ARTICLE I OF CHAPTER 32 OF THE CODE OF THE CITY OF ROSWELL, NEW MEXICO, 1962 IN CONFLICT OR INCONSISTENT HERewith; PROVIDING FOR SEVERABILITY AND, DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROSWELL, NEW MEXICO:

Section 1. That any municipal sales tax imposed by Article I of Chapter 32 of the Code of The City of Roswell, New Mexico, 1962, liability for the payment of which shall first arise on or after January 1, 1966, shall be enforced and collected by the New Mexico Bureau of Revenue pursuant to the provisions of the New Mexico Tax Administration Act, Sections 72-13-13 through 72-13-92, both inclusive, New Mexico Statutes Annotated, 1953 (being Laws 1965, Chapter 248, Sections 1-84, both inclusive), as the same may be amended from time to time. That said New Mexico Tax Administration Act is hereby referred to, by reference adopted and incorporated as part and parcel of this ordinance in manner and form as fully and effectively for all intents and purposes as though the same be herein set forth in full, insofar as the same shall be and become applicable and, as herein provided.

Section 2. That the provisions of the aforesaid New Mexico Tax Administration Act, as amended from time to time, shall apply and govern all persons subject to payment of the tax imposed by said Article I of Chapter 32 of the Code of the City of Roswell, New Mexico, 1962, except that the criminal penalties set forth in Sections 72-13-85 through 72-13-87, New Mexico Statutes Annotated 1953 (being Laws 1965, Chapter 248, Section 73-75) are restricted to such fines or imprisonment or, both such fines and imprisonment, all as provided in Section 6 of Chapter 1 of the aforesaid Code of the City of Roswell; that such penalties may be enforced only by suit or prosecution before a municipal judge of the City of Roswell.

Section 3. As reasonable compensation for its enforcement and collection, the New Mexico Bureau of Revenue may deduct an amount not exceeding in the aggregate three (3%) per cent of the tax imposed by said Article I of Chapter 32 of the aforesaid Code of the City of Roswell and actually collected by the New Mexico Bureau of Revenue. After such deduction, the difference shall be remitted by the New Mexico Bureau of Revenue to the City Treasurer of the City of Roswell, not later than the twentieth (20th) day of each month following the month in which it was actually collected.

Section 4. Savings Clause.

That Sections 1 through 3 hereof shall not apply to any tax imposed under the provisions of Article I of Chapter 32 of the Code of the City of Roswell, New Mexico, 1962, the liability for the payment of which shall first arise prior to January 1, 1966. Any such tax prior to January 1, 1966, shall be enforced and collected as provided in said Article I of Chapter 32, as the same was in effect prior to the enactment of Sections 1 through 3 hereof.

Section 5. Repealer.

That all ordinances or parts of ordinances and all provisions of said Article I of Chapter 32 of the Code of the City of Roswell, New Mexico 1962 in conflict or inconsistent herewith be, and the same hereby are repealed.

Section 6. Severability.

That if any part or application of any part of (1) Article I of Chapter 32 of the Code of the City of Roswell, New Mexico, 1962, or, (2) this ordinance amending said Article I, or (3) the aforesaid New Mexico Tax Administration Act, as amended from time to time, is held invalid, the remainder thereof or its application to other situations or persons shall not be affected.

Section 7. A copy of said Tax Administration Act will be on file in the office of the City Clerk of said City.

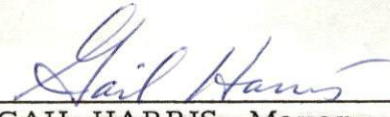
Section 8. Emergency, effective date.

That this ordinance is necessary for the preservation of the public health, peace, safety and general welfare of the inhabitants of the City of Roswell, Chaves County, New Mexico, and is hereby declared to be an emergency measure on the ground of urgent public need; and therefore, immediately upon its final passage, shall be recorded in the

book of ordinances of said City kept for that purpose, authenticated by the signatures of the Mayor and the City Clerk with the seal of said City, shall be published in the Roswell Daily Record, a legal newspaper published and of general circulation in said City and, that the effective date of this ordinance shall be January 1, 1966.

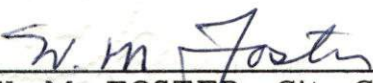
PASSED, ADOPTED, SIGNED AND APPROVED this 7th day of December, 1965.

CITY SEAL



GAIL HARRIS, Mayor

ATTEST:



W. M. FOSTER, City Clerk