

ORDINANCE NUMBER 1276

AN ORDINANCE OF THE CITY OF ROSWELL AMENDING SECTIONS 14-66 THROUGH 14-75 OF THE ROSWELL CITY CODE TO PROVIDE NEW OR AMENDED PROVISIONS OF THE LODGERS TAX ARTICLE.

WHEREAS, the Governing Body, the City Council, of Roswell, New Mexico desires to provide new or amended provisions pertaining to Lodgers Tax,

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE GOVERNING BODY, THE CITY COUNCIL, OF ROSWELL, NEW MEXICO, THAT:

Section 1. In the Roswell City Code (1984), Section 14-67. Definitions, the following sections are hereby added between "*Taxable Premises*" and "*Vendee*" to read as follows:

Tourist. A person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax.

Tourist-related events. Events that are planned for, promoted to and attended by tourists.

Tourist-related facilities and attractions. Facilities and attractions that are intended to be used by or visited by visitors.

Tourist-related transportation systems. Transportation systems that provide transportation for tourists to and from tourist-related facilities, attractions and events.

Section 2. In the Roswell City Code (1984), Section 14-71. Reporting and collection, paragraph (d) is hereby amended to read as follows:

(d) Each vendor shall make a report by the twenty-fifth day of each month, on forms provided by the clerk-treasurer, of the receipts for lodging paid to him in the preceding calendar month and shall remit therewith payment of the amounts due to the city. If the 25th falls on a Saturday, Sunday or legal holiday the report is due the next business day. The postmark on the envelope determines if a report is filed on time. The report shall include sufficient information to enable the city to audit the report and shall be subscribed by the vendor or his duly authorized agent or attorney.

Also, paragraph (f) is hereby added to read as follows:

(f) The city will select for annual random audit one or more vendors to verify the amount of gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax on that rent is collected. Copies of audits completed shall be filed annually with the local government division of the department of finance and administration.

Section 3. In the Roswell City Code (1984), Section 14-73. Collection procedures, remedies, etc., paragraph (a) is hereby amended to read as follows:

(a) If any vendor makes a return as provided by this article, without paying the tax then due, he shall be liable for the tax and a penalty equal to ten (10) percent thereof but not less than one hundred (\$100.00) penalty in addition to the tax, without notice from the city with regard thereto. Promptly thereafter, the city shall give the delinquent vendor written notice of such estimated tax, penalty and interest, which notice shall be served personally or by certified mail.

Also, paragraph (d) is hereby added to read as follows:

(d) It shall be a misdemeanor punishable by a fine of not more than five hundred

dollars (\$500.00) or imprisonment for not more than ninety days or both for a violation by any person of the provisions of the occupancy tax ordinance for a failure to pay the tax, to remit the proceeds thereof to the city or to account properly for any lodging and the tax proceeds pertaining thereto. Each day's failure to comply with these provisions shall be considered as a separate offense.

Section 4. In the Roswell City Code (1984), Section 14-74, Occupancy tax board, paragraph (c) is hereby amended to read as follows:

(c) The city shall furnish to the advisory board that portion of any proposed budget, report or audit filed or received by the city pursuant to either Chapter 6, Article 6 NMSA or the Audit Act that relates to the expenditure of occupancy tax funds within ten days of the filing or receipt of such proposed budget, report or audit by the city. The city shall report to the local government division of the department of finance and administration on a quarterly basis any expenditure of occupancy tax funds pursuant to Sections 3-38-15 and 3-38-21 NMSA 1978 and shall furnish a copy of this report to the advisory board when it is filed with the division.

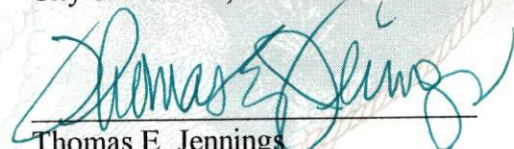
Section 5. Repealer. All ordinances or parts of ordinances in conflict or inconsistent herewith are hereby repealed to the extent only of such conflict or inconsistency. This repealer shall not be construed to revive any ordinance or part of any ordinance heretofore repealed.

Section 6. Severability. If any section, paragraph, clause or provision of this ordinance for any reason shall be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any other part of this ordinance.


Section 7. Effective Date. This ordinance shall be effective five days following its publication.

PASSED, ADOPTED, SIGNED AND APPROVED the 9th day of May, 1996.

City of Roswell, New Mexico

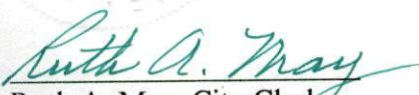

Thomas E. Jennings
Mayor

Reviewed and Approved


Randolph M. Toth
Deputy City Attorney

CITY SEAL

ATTEST:


Ruth A. May, City Clerk