



April 21, 2020

The City of Roswell requires any organization or citizen seeking to spend city occupancy-tax funds with the expectation of reimbursement from the city to have such a request go through a recommendation, review and approval process. City Council must award the specific funding before an outside entity or individual spends city money.

The process includes:

1. Submit application to Special Event Manager.
2. Occupancy Tax Board reviews and provides recommendation to Finance Committee.
3. Finance Committee reviews, approves or changes recommendation and sends to City Council.
4. City Council awards, changes or denies funding request.

The role of the Occupancy Tax Board is to review applications for events that will bring out-of-town visitors to the City of Roswell and promote hotel stays. The board provides recommendations to the City Finance Committee.

State of New Mexico statutes, Article 3-38-21(A), describes the eligible uses of occupancy tax (lodgers' tax) proceeds. Relevant here are paragraphs (4) and (5):

*(4) advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist facilities, attractions and events within the area*

*(5) providing police and fire protection and sanitation service for tourist-related facilities, attractions and events located in the respective municipality or county*

In addition, the City of Roswell's PA0002-Lodgers' Tax policy (attached) states:

*Marketing & Promotions eligible expenses include but not limited to the following, and must be a 30+ mile radius outside of Roswell, NM to be eligible:*

- a) *Radio, television, newspaper, billboard or magazine advertisements*
- b) *Posters, brochures, flyers, postcards, or other marketing materials*
- c) *Postage for mailing of qualified marketing materials*
- d) *Website, Facebook, or other internet paid advertising placement*
- e) *Free T-shirts for registration participants or attendees*
- f) *Security and/or Police services*
- g) *Fire and/or Emergency services*
- h) *Sanitation*

I have read and understand the content provided.

Printed Name	Signature	Date