

**CITY OF ELEPHANT BUTTE
ORDINANCE NO. 138**

**AN ORDINANCE PROVIDING FOR THE IMPOSITION AND COLLECTION OF A
MUNICIPAL LICENSE TAX FOR THE SALE, DISTRIBUTION, SERVICE AND PUBLIC
CONSUMPTION OF ALCOHOLIC BEVERAGES, BEER, WINE; PROVIDING PENALTIES
FOR THE VIOLATION OF THIS ORDINANCE.**

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ELEPHANT BUTTE,
NEW MEXICO, THAT:**

SECTION 1. DEFINITIONS

- A. State license means a retailer, dispenser, canopy, restaurant or club as defined in the Liquor Control Act.
- B. Public celebration includes any community fiesta, cultural or artistic performance, or professional athletic competition of a season nature or activities held on an intermittent basis.

SECTION 2. ANNUAL ORDINANCE REQUIRED

Pursuant to the provisions of 7-24-1, NMSA 1978, the governing body, by ordinance shall set the rates and the dates and manner of license tax payment each year. The rate set shall apply from July 1, 2013 through and including June 30, 2014 of the following year.

SECTION 3. EFFECTIVE DATE

The effective date of this ordinance is July 1, 2013; it remains in effect through June 30, 2014.

SECTION 4. TAXES ESTABLISHED

- C. Pursuant to the provisions of 7-24-1, NMSA 1978, on or before the effective date of this ordinance, no person holding a State License shall operate the licensed business until the person has paid the City License Tax in the manner and on the date(s) set by the City:
- D. The Tax Rates Shall Be:

<u>TYPE OF LICENSE</u>	<u>TAX AMOUNT</u>
Retailer's License	\$250.00
Dispenser's License	\$250.00
Club License	\$250.00
Restaurant License	\$250.00
Canopy License	\$250.00

- E. Special Dispenser's Permits; Fees

Regulation of alcoholic beverage service at public celebrations and catered events is authorized by NMSA 1978, Section 60-6A-12.

1. Public Celebration: Any person holding a City of Elephant Butte dispenser's license and a State of New Mexico special dispenser's permit may dispense alcoholic beverages at a **public celebration** upon applying for and receiving written approval from the City and upon payment to the City of Elephant Butte of **\$25.00 per day** for each day the permittee dispenses alcoholic beverages.
2. Catered Functions: Any person holding a City of Elephant Butte dispenser's license and a State of New Mexico special dispenser's permit may dispense alcoholic beverages at a **function catered by the business** upon applying for and receiving written approval from the City and upon payment to the City of Elephant Butte of \$25.00.

SECTION 5. FAILURE TO PAY TAX

Any police officer of the City, upon written order of the City Council, duly entered shall forthwith close up the place of business of any licensee who has not paid the municipal license tax according to the terms of this ordinance.

SECTION 6. SEVERABILITY

Should any section, paragraph, clause or provision of this Ordinance, for any reason, be held invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

PASSED, ADOPTED AND APPROVED BY THE GOVERNING BOEDY OF THE CITY OF ELEPHANT BUTTE, THIS 24 DAY OF JULY, 2013.



Eunice Kent, Mayor

ATTEST:



Rose Garretson, City Clerk