

**CITY OF ELEPHANT BUTTE
ORDINANCE NO. 156**

AN ORDINANCE AMENDING SECTIONS 31.02, 31.03 AND 31.04 OF THE CITY OF ELEPHANT BUTTE CODE OF ORDINANCES, RELATING TO A CITY ALCOHOL LICENSE TAX, IN ORDER TO CLARIFY THAT THE CITY ALCOHOL LICENSE TAX SHALL BE PAID ANNUALLY ON OR BEFORE JULY 1

WHEREAS, the city has previously enacted an alcohol license tax pursuant to the authority of NMSA 1978, § 7-24-1 and has codified the tax in sections 31.01 through 31.05 of the code of ordinances; and

WHEREAS, the city has intended that the tax be assessed annually; and

WHEREAS, the alcohol license tax has been adopted annually by ordinance since the first year of adoption in identical form to the codified version, requiring that the code be annually updated; and

WHEREAS, the city finds that annual adoption of an ordinance assessing the tax is confusing and unnecessary, and that the annual requirement of payment can more easily be established by amendment to the relevant provisions of the code of ordinances.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ELEPHANT BUTTE that sections 31.02, 31.03 and 31.04 of the City of Elephant Butte Code of Ordinances be amended as follows:

SECTION 1. Section 31.02 is amended to read as follows:

§ 31.02 ANNUAL ORDINANCE PAYMENT OF LICENSE TAX REQUIRED

Pursuant to the provisions of NMSA, § 7-24-1, the governing body, by ordinance, shall set the rates and dates and manner of license tax payment each year. The rate shall apply from July 1, 2012 through and including June 30, 2013 of the following year. The annual license tax imposed by this chapter shall be paid to the city clerk on or before July 1 each year and shall be effective through June 30 of the following year. The clerk shall send notices of payment due to each licensee at the same time as the business registration renewal notice is sent. The clerk may require that the licensee provide a copy of the licensee's current state license.

SECTION 2. Section 31.03 is amended to read as follows:

§31.03 EFFECTIVE DATE.

The license tax for 2015-2016 shall be effective upon the effective date of this ordinance, No. 156, and shall be payable within thirty (30) days of the effective date. Annual payment for subsequent years shall be due and payable as specified in section

~~31.02.subchapter is September 12, 2012; it remains in effect through June 30, 2013.~~

SECTION 3. Section 31.04 of the City of Elephant Butte Code of Ordinances is amended to read as follows:

§ 31.04 TAXES ESTABLISHED.

(A) *City License Tax.* Pursuant to the provisions of NMSA, § 7-24-1, ~~on or before the effective date of this subchapter, an annual license tax is imposed upon any~~ person holding a state license under the provisions of the New Mexico Liquor Control Act, 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:

(B) *Rates.* The tax rates shall be:

<i>Type of License</i>	<i>Tax Amount</i>
Retailer's License	\$250
Dispenser's License	\$250
Club License	\$250
Restaurant License	\$250
Canopy License	\$250

(C) *Special dispenser's permits/fees.* Regulation of alcoholic beverage service at public celebrations and catered events is authorized by NMSA § 60-6A-12.

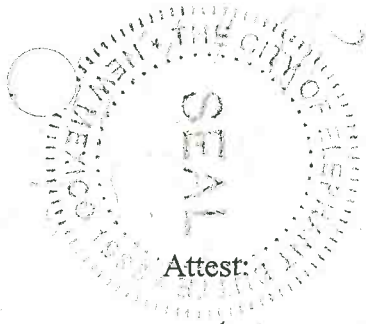
(1) *Public celebration.* Any person holding a City of Elephant Butte dispenser's license and a State of New Mexico special dispenser's permit may dispense alcoholic beverages at a public celebration upon applying for and receiving written approval from the city and upon payment to the City of Elephant Butte of \$25 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.

SECTION 4. All provisions of sections 31.01 through 31.05 not specifically amended herein shall remain in full force and effect.

SECTION 5. This ordinance shall be effective five (5) days following publication.

PASSED, APPROVED AND ADOPTED by the Governing Body of the City of Elephant Butte, New Mexico, this 16th day of September, 2015.



Attest:

Karen Rieth

Karen Rieth, City Clerk

Eunice Kent

Eunice Kent, Mayor