

**CITY OF ELEPHANT BUTTE
ORDINANCE NO. 230**

**AN ORDINANCE OF THE CITY OF ELEPHANT BUTTE, NEW MEXICO REPEALING
ORDINANCE 209 LODGERS TAX AMENDMENT.**

WHEREAS, the Code of Ordinances of the City of Elephant Butte contains the Lodgers Tax Code in sections §31.60 through §31.69, providing for the imposition and collection of occupancy taxes as authorized by the New Mexico Lodgers' Tax Act, NMSA 1978, §3-38-13 *et seq.*; and

WHEREAS, a review of the provisions of the ordinance has shown the need to repeal Ordinance 209 in its entirety;

WHEREAS, sections, §31.66 - §31.67, previously amended by Ordinance 209 shall be amended to previous language; and

NOW THEREFORE, BE IT ORDAINED by the Governing Body of the City of Elephant Butte that the Lodger's Tax Ordinance 209 be repealed in its entirety.

Section One. All other provisions of the Lodgers Tax Code not related to Ordinance 209, shall remain unchanged and in full force and effect as written.

Section Two. Effective date. This ordinance shall become effective five days following publication of adoption.

PASSED, APPROVED AND ADOPTED by the Governing Body of the City of Elephant Butte, New Mexico, this _____ day of _____ 2026.

Richard Holcomb, Mayor

Attest:

Lindsey Cobleigh, City Clerk