

ORDINANCE NO. 1679

AN ORDINANCE ADOPTING A MUNICIPAL GROSS RECEIPTS TAX

WHEREAS, the Alamogordo Police Department has seen a significant decrease in recruitment and retention in the last five years among certified police officers and is unable to retain uncertified officers after they become certified and:

WHEREAS, the City Commission realizes the need for certified Police Officers for the safety of our community and the safety of our citizens, and the city continues to lose certified Police Officers for pay issues, and after analyzing multiple Law Enforcement agencies within the State of New Mexico, it has been determined the City of Alamogordo pays its Police Officers significantly lower than most agencies in the State and does not offer nearly the sign on compensation other city's offer and:

WHEREAS The City Commission recognizes the hiring cost associated with certified Police Officers alone, and not retaining them raises the cost, therefore, the City Commission recognizes the need to increase the salary and hiring incentive for Police Officers in the City to help retain officers for a longer period of time.

BE IT ORDAINED by the City Commission of the City of Alamogordo, New Mexico enact a municipal gross receipts tax as follows:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to .1250% of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "unrestricted municipal gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions, and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No municipal gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point outside the municipality;
- B. a business located outside the boundaries of a municipality on land owned by that municipality for which a state gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978; or
- C. direct broadcast satellite services.

Section 4. Dedication. This tax is dedicated to the general fund and operational expenses.

Section 5. Effective Date. The effective date of the municipal gross receipts tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

DONE this 11th day of July, 2023.

CITY OF ALAMOGORDO, NEW MEXICO
a New Mexico municipal corporation

By: Susan L. Payne
Susan L Payne, Mayor

ATTEST:

Rachel Hughs
Rachel Hughs, City Clerk

APPROVED AS TO FORM:

Ashley Smith
Ashley Smith, City Attorney

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