

LODGERS TAX RECEIPTS FOR NM MUNICIPALITIES
DFA-LOCAL GOVERNMENT DIVISION
2018 FISCAL YEAR LODGER'S TAX REPORTS

Lodgers Tax Rates, etc.	MUNICIPALITY	FIRST QUARTER (JULY-SEPT.)	SECOND QUARTER (OCT.-DEC.)	THIRD QUARTER (JAN.-MAR.)	FOURTH QUARTER (APR.-JUN.)	GRAND TOTAL (YEAR TO DATE)
5%	ALAMOGORDO	161,605	138,677	138,817	297,740	736,839
5%	ALBUQUERQUE	4,067,438	1,206,759	2,882,806	3,601,578	11,758,581
1%	ALBQ Hospitality Fee Act 1	818,808	484,819	576,562	720,315	2,600,504
5%	ANGEL FIRE	68,895	27,804	112,098	45,217	254,014
5%	ARTESIA	88,792	50,347	254,223	176,040	569,402
5%	AZTEC	1,863	14,057	909	3,747	20,576
4%	BELEN	10,870	22,047	12,962	18,597	64,476
3%	BERNALILLO	38,438	36,552	22,046	39,684	136,720
3%	BLOOMFIELD	19,845	12,322	8,308	13,337	53,812
3%	CAPITAN	1,373	787	490	1,107	3,757
5%	CARLSBAD	724,538	796,140	894,665	1,086,331	3,501,674
3%	CARRIZOZO	2,983	2,864	3,472	3,000	12,319
4%	CHAMA	58,746	44,458	6,777	13,588	123,569
4%	CIMARRON	7,543	7,377	2,714	4,918	22,552
5%	CLAYTON	55,939	43,879	23,437	33,058	156,313
5%	CLOUDCROFT	38,781	24,449	20,710	17,228	101,168
5%	CLOVIS	210,190	195,354	159,915	192,643	758,102
5%	COLUMBUS	1,198	1,405	1,122	1,235	4,960
3.5%	CORRALES	1,246	1,487	808	1,292	4,833
3%	CUBA	4,050	3,422	2,348	3,445	13,265
5%	DEMING	104,987	88,117	104,254	121,591	418,949
3%	EAGLE NEST	15,157	5,748	5,623	6,517	33,045
5%	ELEPHANT BUTTE	15,153	9,059	5,493	0	29,705
5%	ESPANOLA	19,275	11,111	7,924	13,898	52,208
5%	FARMINGTON	367,618	325,141	250,678	342,256	1,285,693
\$ 2.50	Farmington Convention Center Financing	226,803	969,126	416,244	(802,245)	809,928
5%	FORT SUMNER	8,513	9,162	3,188	6,769	27,632
5%	GALLUP	438,251	361,607	273,625	428,708	1,502,191
5%	GRANTS	122,953	94,306	82,918	101,881	402,058
3%	HATCH	266	41	268	694	1,269
5%	HOBBS	309,807	362,171	502,238	678,597	1,852,813
3%	HURLEY*	0	0	0	0	0

5%	JEMEZ SPRINGS	5,266	5,619	2,422	4,712	18,019
5%	LAS CRUCES	499,880	514,534	460,457	609,524	2,084,395
\$	2.50 Las Cruces Convention Ctr Financing	313,207	315,008	290,831	354,173	1,273,219
4%	LAS VEGAS	90,911	85,983	65,800	85,425	328,119
3%	LOGAN	2,325	2,136	678	2,346	7,485
5%	LORDSBURG	49,096	48,526	54,766	56,200	208,588
4%	LOS LUNAS	18,917	19,329	13,959	25,698	77,903
5%	LOVINGTON	28,770	21,028	46,431	33,477	129,706
4%	MAGDALENA	93	0	3,032	206	3,331
5%	MESILLA	5,445	0	1,571	1,474	8,490
3%	MILAN	856	685	513	683	2,737
5%	MORIARTY	60,218	42,188	29,657	55,666	187,729
3%	MOUNTAINAIR	1,652	1,156	902	1,681	5,391
5%	PORTALES	34,539	32,015	27,494	33,656	127,704
5%	RATON	186,139	92,154	66,508	99,210	444,011
5%	RED RIVER	311,063	135,585	225,774	115,821	788,243
5%	RESERVE	1,946	1,414	515	924	4,799
5%	RIO RANCHO	87,684	89,334	66,845	88,577	332,440
5%	ROSWELL	310,840	261,617	218,204	984,736	1,775,397
\$	2.50 Roswell Convention Center Financing	178,855	156,268	136,551	182,746	654,420
5%	RUIDOSO	536,851	330,908	393,622	336,706	1,598,087
5%	RUIDOSO DOWNS	69,471	49,604	32,793	41,503	193,371
5%	SANTA FE	2,421,687	2,341,831	1,395,855	2,076,486	8,235,859
2%	SF Convention Ctr Fund Act	968,675	936,732	558,342	830,595	3,294,344
5%	SANTA ROSA	178,375	145,872	117,539	175,550	617,336
5%	SILVER CITY	76,313	73,458	57,882	86,514	294,167
5%	SOCORRO	114,915	108,060	85,732	119,117	427,824
3%	SPRINGER	2,375	1,887	1,187	2,075	7,524
5%	TAOS	397,462	265,063	241,959	274,825	1,179,309
5%	TAOS SKI VALLEY	51,650	21,688	197,101	79,080	349,519
5%	T OR C	57,229	62,242	61,974	88,673	270,118
1%	T or C Convention Center Funding	11,350	13,839	14,846	15,813	55,848
5%	TUCUMCARI	183,936	156,345	110,692	182,932	633,905
5%	VAUGHN	15,293	16,289	13,341	13,117	58,040
3%	WILLIAMSBURG	654	575	503	674	2,406
	TOTAL	15,285,862	11,699,567	11,773,921	14,233,360	52,992,710

* Hotel closed in October 2014, reports still filed.

3-38-14. Definitions.

As used in the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#)NMSA 1978]:

- A. "gross taxable rent" means the total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes;
- B. "lodging" means the transaction of furnishing rooms or other accommodations by a vendor to a vendee who for rent uses, possesses or has the right to use or possess the rooms or other units of accommodations in or at a taxable premises;
- C. "lodgings" means the rooms or other accommodations furnished by a vendor to a vendee by a taxable service of lodgings;
- D. "occupancy tax" means the tax on lodging authorized by the Lodgers' Tax Act;
- E. "person" means a corporation, firm, other body corporate, partnership, association or individual. "Person" includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity. "Person" does not include the United States of America, the state of New Mexico, any corporation, department, instrumentality or agency of the federal government or the state government or any political subdivision of the state;
- F. "rent" means the consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in the Lodgers' Tax Act;
- G. "taxable premises" means a hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging;
- H. "tourist" means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax ;
- I. "tourist-related events" means events that are planned for, promoted to and attended by tourists;
- J. "tourist-related facilities and attractions" means facilities and attractions that are intended to be used by or visited by tourists;
- K. "tourist-related transportation systems" means transportation systems that provide transportation for tourists to and from tourist-related facilities and attractions and tourist-related events;
- L. "vendee" means a natural person to whom lodgings are furnished in the exercise of the taxable service of lodging; and
- M. "vendor" means a person or his agent furnishing lodgings in the exercise of the taxable service of lodging.

History: 1953 Comp., § 14-37-15, enacted by Laws 1969, ch. 199, § 2; 1996, ch. 58, § 2; 2000, ch. 37, § 1.

3-38-15. Authorization of tax; limitations on use of proceeds.

A. A municipality may impose by ordinance an occupancy tax for revenues on lodging within the municipality, and the board of county commissioners of a county may impose by ordinance an occupancy tax for revenues on lodging within that part of the county outside of the incorporated limits of a municipality.

B. The occupancy tax shall not exceed five percent of the gross taxable rent.

C. Every vendor who is furnishing any lodgings within a municipality or county is exercising a taxable privilege.

D. The following portions of the proceeds from the occupancy tax shall be used only for advertising, publicizing and promoting tourist-related attractions, facilities and events:

(1) if the municipality or county imposes an occupancy tax of no more than two percent, not less than one-fourth of the proceeds shall be used for those purposes;

(2) if the occupancy tax imposed is more than two percent and the municipality is not located in a class A county or the county is not a class A county, not less than one-half of the proceeds from the first three percent of the tax and not less than one-fourth of the proceeds from the tax in excess of three percent shall be used for those purposes; and

(3) if the occupancy tax imposed is more than two percent and the municipality is located in a class A county or the county is a class A county, not less than one-half of the proceeds from the tax shall be used for those purposes.

E. The proceeds from the occupancy tax in excess of the amount required to be used for advertising, publicizing and promoting tourist-related attractions, facilities and events may be used for any purpose authorized in [Section 3-38-21](#) NMSA 1978.

F. The proceeds from the occupancy tax that are required to be used to advertise, publicize and promote tourist-related attractions, facilities and events shall be used within two years of the close of the fiscal year in which they were collected and shall not be accumulated beyond that date or used for any other purpose.

G. Notwithstanding the provisions of Paragraph (2) of Subsection D of this section, any use by a municipality or county of occupancy tax proceeds on January 1, 1996 may continue to be so used after July 1, 1996 in accordance with the provisions of this section and [Section 3-38-21](#) NMSA 1978 as they were in effect prior to July 1, 1996; provided, any change in the use of those tax proceeds after July 1, 1996 is subject to the limitations of that paragraph.

H. Notwithstanding the provisions of Paragraph (2) of Subsection D of this section, the payment of principal and interest on outstanding bonds issued prior to January 1, 1996 pursuant to [Section 3-38-23](#) or [3-38-24](#) NMSA 1978 shall be made in accordance with the retirement schedules of the bonds established at the time of issuance. The amount of expenditures required under Paragraph (2) of Subsection D of this section shall be reduced each year, if necessary, to make the required payments of principal and interest of all outstanding bonds issued prior to January 1, 1996.

History: 1953 Comp., § 14-37-16, enacted by Laws 1969, ch. 199, § 3; 1976 (S.S.), ch. 34, § 1; 1977, ch. 294, § 1; 1983, ch. 207, § 1; 1987, ch. 9, § 1; 1996, ch. 58, § 3.

3-38-16. Exemptions.

The occupancy tax shall not apply:

A. if a vendee:

(1) has been a permanent resident of the taxable premises for a period of at least thirty consecutive days; or

(2) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty consecutive days;

B. if the rent paid by a vendee is less than two dollars (\$2.00) a day;

C. to lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;

D. to lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;

E. to clinics, hospitals or other medical facilities;

F. to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill; or

G. if the vendor does not offer at least three rooms within or attached to a taxable premises for lodging or at least three other premises for lodging or a combination of these within the taxing jurisdiction.

History: 1953 Comp., § 14-37-17, enacted by Laws 1969, ch. 199, § 4; 2000, ch. 37, § 2.

3-38-17. Collection of taxes.

A. Every vendor providing lodgings in a municipality or county imposing an occupancy tax shall collect the proceeds thereof on behalf of the municipality or county and shall act as a trustee therefor.

B. The tax shall be collected from vendees in accordance with the ordinance imposing the tax and shall be charged separately from the rent fixed by the vendor for the lodgings.

History: 1953 Comp., § 14-37-18, enacted by Laws 1969, ch. 199, § 5; 1976 (S.S.), ch. 34, § 2.

3-38-17.1. Audit of vendors.

The governing body of any municipality or county collecting over two hundred fifty thousand dollars (\$250,000) in occupancy tax proceeds shall select for annual random audits one or more vendors to verify the amount of gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax on that rent is collected. The governing body of any municipality or county collecting less than two hundred fifty thousand dollars (\$250,000) in receipts, per annum, of occupancy tax proceeds shall conduct random audits to verify full payment of occupancy tax receipts. Copies of audits completed shall be filed annually with the local government division of the department of finance and administration.

History: Laws 1992, ch. 12, § 2; 1996, ch. 58, § 4.

3-38-17.2. Financial reporting.

A. The governing body of any municipality or county imposing and collecting an occupancy tax shall furnish to the advisory board that portion of any proposed budget, report or audit filed or received by the governing body pursuant to either [Chapter 6, Article 6](#) NMSA 1978 or the Audit Act [[12-6-1](#) through [12-6-14](#) NMSA 1978] that relates to the expenditure of occupancy tax funds within ten days of the filing or receipt of such proposed budget, report or audit by the local governing body.

B. The governing body of any municipality or county imposing and collecting an occupancy tax shall report to the local government division of the department of finance and administration on a quarterly basis any expenditure of occupancy tax funds pursuant to [Sections 3-38-15](#) and [3-38-21](#) NMSA 1978 and shall furnish a copy of this report to the advisory board when it is filed with the division.

History: Laws 1996, ch. 58, § 5.

3-38-17.3. Enforcement.

A. An action to enforce the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978] may be brought by:

- (1) the attorney general or the district attorney in the county of jurisdiction; or
- (2) a vendor who is collecting the proceeds of an occupancy tax in the county of jurisdiction.

B. A district court may issue a writ of mandamus or order an injunction or other appropriate remedy to enforce the provisions of the Lodgers' Tax Act.

C. The court shall award costs and reasonable attorneys' fees to the prevailing party in a court action to enforce the provisions of the Lodgers' Tax Act.

History: Laws 1996, ch. 58, § 6.

3-38-18. Collection of delinquencies.

A. The governing body of the municipality or county shall, by ordinance, provide that a vendor is liable for the payment of the proceeds of any occupancy tax that the vendor failed to remit to the municipality or county, due to his failure to collect the tax or otherwise, and shall provide for a civil penalty for any such failure in an amount equal to the greater of ten percent of the amount that was not duly remitted to the municipality or county or one hundred dollars (\$100).

B. The municipality or county may bring an action in law or equity in the district court for the collection of any amounts due, including without limitation penalties thereon, interest on the unpaid principal at a rate of not exceeding one percent a month, the costs of collection and reasonable attorneys' fees incurred in connection therewith.

History: 1953 Comp., § 14-37-19, enacted by Laws 1969, ch. 199, § 6; 1976 (S.S.), ch. 34, § 3; 1992, ch. 12, § 3.

3-38-18.1. Lien for occupancy tax; payment; certificate of liens.

A. The occupancy tax imposed by a municipality or county constitutes a lien in favor of that municipality or county upon the personal and real property of the vendor providing lodgings in that municipality or county. The lien may be enforced as provided in [Sections 3-36-1](#) through [3-36-7](#) NMSA 1978. Priority of the lien shall be determined from the date of filing.

B. Under process or order of court, no person shall sell the property of any vendor without first ascertaining from the clerk or treasurer of the municipality or county in which the vendor is located the amount of any occupancy tax due the municipality or county. Any occupancy tax due the municipality or county shall be paid from the proceeds of the sale before payment is made to the judgment creditor or any other person with a claim on the sale proceeds.

C. The clerk or treasurer of the municipality or county shall furnish to any person applying for such a certificate a certificate showing the amount of all liens in the records of the municipality or county against any vendor pursuant to [Chapter 3, Article 38](#) NMSA 1978.

History: Laws 1992, ch. 12, § 1.

3-38-19. Penalties.

The governing body of the municipality or county shall, by ordinance, provide for penalties by creating a misdemeanor and imposing a fine of not more than five hundred dollars (\$500) or imprisonment for not more than ninety days or both for a violation by any person of the provisions of the occupancy tax ordinance for a failure to pay the tax, to remit the proceeds thereof to the municipality or county or to account properly for any lodging and the tax proceeds pertaining thereto.

History: 1953 Comp., § 14-37-20, enacted by Laws 1969, ch. 199, § 7; 1976 (S.S.), ch. 34, § 4; 1992, ch. 12, § 4.

3-38-20. Ordinance requirements.

The ordinance imposing an occupancy tax or any ordinance amendatory thereof or supplemental thereto, except as limited by or otherwise provided in the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978], shall:

A. provide a procedure for licensing each vendor and for refusing a vendor a license after an opportunity has been given to the vendor of a public hearing thereon by the governing body of the municipality or county, as the case may be;

B. state the rate or other amount of the occupancy tax; the times, place and method for the payment of the occupancy tax proceeds to the municipality or county; the accounts and other records to be maintained in connection with the occupancy tax; a procedure for making refunds and resolving disputes relating to the occupancy tax, including exemptions pertaining thereto; the procedure for preservation and destruction of records and their inspection and investigation; vendor audit requirements; applicable civil and criminal penalties; and a procedure of liens, distraint and sales to satisfy such liens; and

C. provide other rights, privileges, powers, immunities and other details relating to any such vendor licenses, the collection of the occupancy tax and the remittance of the proceeds thereof to the municipality or county.

History: 1953 Comp., § 14-37-21, enacted by Laws 1969, ch. 199, § 8; 1976 (S.S.), ch. 34, § 5; 1992, ch. 12, § 5.

3-38-21. Eligible uses of tax proceeds.

A. Subject to the limitations contained in Section [3-38-15](#) NMSA 1978, a municipality or county imposing an occupancy tax may use the proceeds from the occupancy tax to defray costs of:

(1) collecting and otherwise administering the occupancy tax, including the performance of audits required by the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978] pursuant to guidelines issued by the department of finance and administration;

(2) establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems of the municipality, the county in which the municipality is located or the county;

(3) the principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by Section [3-38-23](#) or [3-38-24](#) NMSA 1978;

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

(6) providing a required minimum revenue guarantee for air service to the municipality or county to increase the ability of tourists to easily access the municipality's or county's tourist-related facilities, attractions and events; or

(7) any combination of the foregoing purposes or transactions stated in this section, but for no other municipal or county purpose.

B. As used in this section, "minimum revenue guarantee" is the amount of money guaranteed by a municipality or county to be earned by an airline providing air services to and from that municipality or county, which is the difference between the minimum flight charge revenue specified in the contract between the municipality or county and the airline and the amount of actual flight charge revenue received by the airline that is less than that contractual amount.

History: 1953 Comp., § 14-37-22, enacted by Laws 1969, ch. 199, § 9; 1976 (S.S.), ch. 34, § 6; 1983, ch. 217, § 1; 1987, ch. 9, § 2; 1989, ch. 203, § 1; 1995, ch. 97, § 1; 1996, ch. 58, § 7; 2016, ch. 30, § 1.

3-38-21.1. Contracting for services.

A. The governing body of a municipality or county may contract for the management of programs and activities funded with revenue from the tax authorized in [Section 3-38-15](#) NMSA 1978. The governing body shall require periodic reports to the governing body, at least quarterly, listing the expenditures for those periods. Within ten days of receiving the reports, the governing body shall furnish copies of them to the advisory board. Funds provided to the contracting person or governmental agency shall be maintained in a separate account established for that purpose and shall not be commingled with any other money.

B. A person or governmental agency with whom a municipality contracts under this section to conduct an activity authorized by [Section 3-38-21](#) NMSA 1978 shall maintain complete and accurate financial records of each expenditure of the tax revenue made and upon request of the governing body of the municipality or county shall make such records available for inspection.

C. The occupancy tax revenue spent for a purpose authorized by the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978] may be spent for day-to-day operations, supplies, salaries, office rental, travel expenses and other administrative costs only if those administrative costs are incurred directly for that purpose.

D. A person or governmental agency with whom a local governmental body contracts under this section may subcontract with the approval of the governing body of the municipality or county. A subcontractor shall be subject to the same terms and conditions as the contractor regarding separate financial accounts, periodic reports and inspection of records.

History: Laws 1996, ch. 58, § 8.

3-38-22. Advisory boards created; duties.

A. The mayor of every municipality that imposes an occupancy tax pursuant to the Lodgers' Tax Act [3-38-13 through 3-38-24 NMSA 1978] shall appoint a five-member advisory board that consists of two members who are owners or operators of lodgings subject to the occupancy tax within the municipality, two members who are owners or operators of industries located within the municipality that primarily provide services or products to tourists and one member who is a resident of the municipality and represents the general public.

B. The chairman of every county commission that imposes an occupancy tax pursuant to the Lodgers' Tax Act shall appoint a five-member advisory board that consists of two members who are owners or operators of lodgings subject to the occupancy tax within the unincorporated area of the county, two members who are owners or operators of industries located within the unincorporated area of the county that primarily provide services or products to tourists and one member who is a resident of the unincorporated area of the county who represents the general public.

C. Members of the boards created under Subsections A and B of this section shall serve at the pleasure of the respective appointing authorities. The boards shall advise the respective governing bodies on the expenditure of funds authorized by Section 3-38-15 NMSA 1978 for advertising, publicizing and promoting tourist attractions and facilities in the respective counties and municipalities.

D. The advisory board shall submit to the mayor and council or county commission recommendations for the expenditures of funds authorized pursuant to the Lodgers' Tax Act for advertising, publicizing and promoting tourist-related attractions, facilities and events in the respective counties and municipalities.

History: 1953 Comp., § 14-37-22.1, enacted by Laws 1977, ch. 294, § 2; 1996, ch. 58, § 9.

3-38-23. Revenue bonds.

A. Revenue bonds may be issued at any time or from time to time by a municipality or county to defray wholly or in part the costs of any one, all or any combination of purposes authorized in Paragraphs (2) through (5) of Subsection A of Section [3-38-21](#) NMSA 1978.

B. The revenue bonds may be payable from and such payment may be secured by a pledge of and lien on the revenues derived from:

(1) the proceeds of the occupancy tax of the municipality or county after the deduction of those amounts required to be expended pursuant to Subsection D of Section [3-38-15](#) NMSA 1978 and the administration costs pertaining to the occupancy tax in an amount not to exceed ten percent of the occupancy tax receipts collected by the municipality or county in any fiscal year, excluding from the computation of such costs the administration costs ultimately recovered from delinquent vendors by civil action as penalties, costs of collection and attorney fees but not as interest on unpaid principal;

(2) the tourist-related facilities and attractions or tourist-related transportation systems to which the bonds pertain, after provision is made for the payment of the operation and maintenance expenses of the tourist-related facilities and attractions or tourist-related transportation systems; or

(3) a combination of such net revenues from both sources designated in Paragraphs (1) and (2) of this subsection.

C. The bonds shall bear interest at a rate as authorized in the Public Securities Act [[6-14-1](#) through [6-14-3](#) NMSA 1978], and the first interest payment may be for any period authorized in the Public Securities Act.

D. Except as otherwise provided in the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978], revenue bonds authorized in the Lodgers' Tax Act shall be issued in accordance with the provisions of Sections [3-31-2](#) through [3-31-6](#) NMSA 1978.

History: 1953 Comp., § 14-37-23, enacted by Laws 1969, ch. 199, § 10; 1976 (S.S.), ch. 34, § 7; 1987, ch. 9, § 3; 1996, ch. 58, § 10; 2016, ch. 30, § 2.

3-38-24. Refunding bonds.

A. Any municipality or county having issued revenue bonds as authorized in the Lodgers' Tax Act [[3-38-13](#) through [3-38-24](#) NMSA 1978] may issue refunding revenue bonds payable from pledged revenues therein authorized for the payment of revenue bonds at the time of the refunding or at the time of the issuance of the bonds being refunded as the governing body of the municipality or county may determine, notwithstanding the revenue sources or the pledge of such revenues or both are thereby modified.

B. Refunding bonds may be issued for the purpose of refinancing, paying and discharging all or any part of such outstanding bonds of any one or more or all outstanding issues:

(1) for the acceleration, deceleration or other modification of the payment of such obligations, including without limitation any capitalization of any interest thereon in arrears or about to become due for any period not exceeding one year from the date of the refunding bonds;

(2) for the purpose of reducing interest costs or effecting other economies;

(3) for the purpose of modifying or eliminating restrictive contractual limitations pertaining to the issuance of additional bonds, otherwise concerning the outstanding bonds, or to any facilities relating thereto; or

(4) for any combination of the foregoing purposes.

C. The interest on any bond refunded shall not be increased to any rate in excess of the rate authorized in the Public Securities Act [[6-14-1](#) through [6-14-3](#) NMSA 1978] and shall be paid as authorized in that act.

D. Bonds for refunding any bonds for any other purpose permitted by the Lodgers' Tax Act may be issued separately or issued in combination in one series or more.

E. Except as otherwise provided in the Lodgers' Tax Act, refunding bonds authorized in the Lodgers' Tax Act shall be issued in accordance with the provisions of [Sections 3-31-10](#) and [3-31-11](#) NMSA 1978.

History: 1953 Comp., § 14-37-24, enacted by Laws 1969, ch. 199, § 11; 1976 (S.S.), ch. 34, § 8; 1987, ch. 9, § 4.

3-38A-2. Definitions. (Repealed effective July 1, 2028.)

As used in the Hospitality Fee Act:

A. "gross rent" means the total amount of rent paid for tourist accommodations, not including the state and local option gross receipts taxes paid on the rent receipts;

B. "municipality" means a municipality located in a class A county with a population greater than two hundred fifty thousand according to the most recent federal decennial census;

C. "person" means a corporation, firm, other body corporate, partnership, association or individual, including an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity. "Person" does not include the United States of America; the state of New Mexico; any corporation, department, instrumentality or agency of the federal government or the state government; or any political subdivision of the state;

D. "proprietor" means a person who furnishes tourist accommodations to a renter;

E. "rent" means the consideration received by a proprietor in money, credits, property or other consideration valued in money from renters for tourist accommodations, other than:

(1) consideration received from a renter who has been a permanent resident of the tourist accommodation for a period of at least thirty consecutive days or a renter who enters into or has entered into a written agreement for rental of the tourist accommodation for a period of at least thirty consecutive days; or

(2) consideration received from a renter for a room or other unit of accommodation for which the renter has paid less than two dollars (\$2.00) per day;

F. "renter" means a person to whom tourist accommodations are furnished;

G. "room" means a room or other unit of accommodation furnished by a proprietor to a renter in a tourist accommodation; and

H. "tourist accommodation" means a hotel, apartment, apartment hotel, apartment house, lodge, lodginghouse, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for accommodation. "Tourist accommodation" does not include:

(1) accommodations at religious, charitable, educational or philanthropic institutions, including summer camps operated by such institutions;

(2) clinics, hospitals or other medical facilities;

(3) privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill; or

(4) accommodations that do not have at least three rooms or other units of accommodation.

History: Laws 2003, ch. 417, § 2.

3-38A-3. Hospitality fee authorized; rate; purpose. (Repealed effective July 1, 2028.)

A. A municipality may impose by ordinance a hospitality fee on the gross rent received by proprietors of tourist accommodations within the municipality in an amount not to exceed one percent of the gross rent. The fee imposed by this subsection may be referred to as the "hospitality fee".

B. Proceeds from the hospitality fee shall be used as follows:

- (1) fifty percent of the proceeds shall be used to equip and furnish a municipal convention center; and
- (2) fifty percent of the proceeds shall be used by the municipality to contract to purchase advertising that publicizes and promotes tourist-related attractions, facilities and events in the municipality and the county and tourist facilities or attractions within the area.

History: Laws 2003, ch. 417, § 3; 2007, ch. 233, § 2; 2008, ch. 5, § 1.