Short-Term Rental Packet Contents

Step 1 - Acquiring a Business License

If you already have a business license, skip to Step 2!

- Apply for a CRS#
- Submit your Business Registration
- Once Registration is approved, Submit Payment of $35
- Clerks issue Business License *(to renew annually Jan 1st - Dec 31st)*

Step 2 - Acquiring an STR Permit

- Submit STR Permit Application & Non-Refundable $25 payment
- Set up Inspection with Code Enforcement
- Upon inspection approval, Clerks will issue your STR Permit *(to renew annually on date of inspection approval)*

Step 3 - Reporting Lodgers Tax

- Submit your Lodgers Tax paperwork *(and payment if applicable)* at the end of each month

Step 1:
Acquiring a Business License

Note: If you already have a business license, skip to Step 2!

This section contains:

- Full instructions on the process of applying for the business license
- Instructions on how to apply for a CRS # if you don't already have one
- A blank registration form for you to fill out *(you will use the same form each year for your renewal, but we will need an updated form each year)*

How to Complete the Business Registration Process

STEP 1

In order to start a new business in Truth or Consequences, you will need to complete the attached Business Registration Form. More copies of this form can be obtained from the City Clerk's Office or our website at https://www.torcnm.gov/. Please note that this form requires a New Mexico Tax ID number (also called a CRS, GRT, or BTIN number – this is NOT your EIN number). If you don't already have a CRS number, you can obtain one from the state of New Mexico at https://tap.state.nm.us/TAP/_/

STEP 2

Once you have completed the business registration form, please bring it to the City Clerk's Office at 505 Sims Street Truth or Consequences, NM 87901, or email it to them at torcclerk@torcnm.gov

Your registration will then be submitted to the designated Zoning Official and they will examine the zoning of the proposed business location, suitability of the proposed address for business use, notify neighbors if a home-based business is being proposed, etc.

For details on Planning & Zoning regulations, please visit our online code of ordinances at https://library.municode.com/ search "Truth or Consequences" and click the drop down. For details on Home Occupation Permits, visit Section 11-5-4. You can also search by keyword or section number to find details on any of our codes. If you would like a printout of the relevant code sections, you may request one from the Clerk's Office at any time.

Once the registration form has been approved, the City Clerk's Office will contact you to come in and pay the $35 business registration fee which is **Cash, Check, or Money Order only**. After payment, the Clerk's Office will process your business registration and issue you a Business License. Please note that business registrations are not pro-rated, and each registration expires on December 31st of each year, and they must be renewed annually to remain active.

What if my business moves to a new location?

Please notify the City Clerk's Office at 505 Sims St, Truth or Consequences, NM 87901. ***A new business registration form is required to be filled out with the updated information*** (The $35 fee is not required for location changes). The City Clerk's Office will send it over to Planning & Zoning for approval (Receiving approval could take up to 5-10 business days). Once approved, the City Clerk's Office will issue your updated license.

How do I renew my business license?

Each year in December, the City Clerk's Office will send out a new business registration form and renewal notice to the registered address of the business. Please complete the new registration form and return it along with the $35 registration fee (Cash, Check, or Money Order only) to the City Clerk's Office, 505 Sims Street, Truth or Consequences, NM, 87901 and they will process the renewal. If you have not renewed your business registration by March 15th, the registration will be considered delinquent, and is subject to a penalty charge.

If you have any questions on this process, please do not hesitate to reach out to the City Clerk's Office, they are happy to help make it as easy as possible!

OFFICE OF THE CITY CLERK | 505 SIMS ST, TRUTH OR CONSEQUENCES, NM 87901
(575) 952-9417 | TORCCLERK@TORCNM.GOV

NM | TAXATION & REVENUE

Taxpayer Access Point (TAP)

How to apply for a new CRS number *(also known as a BTIN # or a GRT #)*

STEP 1

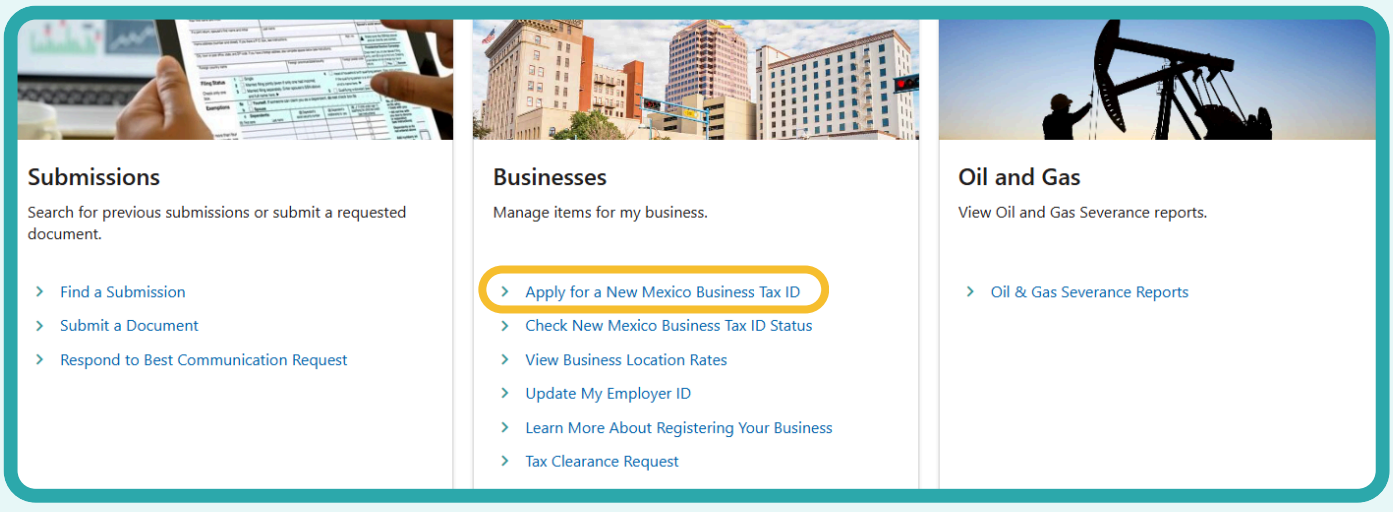
Type this link into your browser: **https://Tap.state.nm.us**

OR

Search on Google: NM Taxpayer Access Point , and select the first link named: **Taxpayer Access Point - State of New Mexico**

STEP 2

Scroll down until you see the options below.
Click on **Apply for a New Mexico Business Tax ID**.



STEP 3

Simply follow the required steps to receive your CRS #.

BUSINESS REGISTRATION FORM

OFFICE OF THE CITY CLERK | 505 SIMS ST, TRUTH OR CONSEQUENCES, NM 87901
(575) 952-9417 | TORCCLERK@TORCNM.GOV

CRS # _____ New Business: ☐ Renewal: ☐

Name of Business: _____

(If applicable to your business) LLC or DBA: _____

Contact Person Name: _____ Contact Phone: _____

Contact Email: _____ Alternate # or Email: _____

Business Location:

_____
Street City State Zip

Mailing Address:

_____
Street City State Zip

If your business has more than one location, please fill out a separate business registration form for each location.

Select one: I will be renewing my business every year: ☐ ***OR*** This is a one-time, temporary business license: ☐

Days/Hours of Operation:

Day of Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Hours *(ex: 9am-5pm)*							
Location *(Please Check One)*	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐	Physical ☐ Mobile ☐

Category of Business: _____
Examples: Retail Sales, Food and Beverage, Manufacturing, Construction, Automotive, etc.

Description of Business: _____

_____
Example: If you are in retail sales, please tell us what you sell. The more details, the better.

Will there be any visible storage, noise, dust, odors, noxious fumes, or other nuisances emitted from the premises?
Yes: ☐ No: ☐

Is this a Home Occupation? Yes: ☐ No: ☐ ***-- If you answered no, please skip the rest of this section.***

If yes, is this an online business? Yes: ☐ No: ☐

If yes, will there be any type of vehicle traffic to and from the site resulting from this home occupation? Yes: ☐ No: ☐

Will there be a sign placed on the premises related to the home occupation? Yes: ☐ No: ☐

Applicant Signature: _____ Date: _____

PLEASE NOTE: A separate business registration application form should be completed for each business. Each registration must be renewed annually and will include a $35 fee, processed upon approval. Planning & Zoning approval may take up to 5-10 business days for processing.

(This section for use by Planning & Zoning Staff ONLY)

Zoning Classification (Circle One): R-1 RR-1 R-2 R-3 C-1 M-1 T-1

Home Occupation Permit Classification (Circle One): Level 1 Level 2 Level 3

Step 2:
Acquiring a Short-Term Rental Permit

This section contains:

- Full instructions on the process of submitting an STR Permit *(AKA Short-Term Rental Permit)*
- Short-Term Rental Application Checklist to be used by inspector *(the enclosed copy is for you to make sure you have everything you will need)*
- A blank STR Permit Application for you to fill out and submit along with your $25 payment *(The backside of the application is the inspection paperwork that will be filled out by city staff)*

Short Term Rental application process

Step 1) Short Term Rentals require a City Business License. You will need a State CRS# in order to file for a Business License. You can apply for your State CRS# using the following link: https://tap.state.nm.us/TAP/_/ . The link will take you to the New Mexico Taxation and Revenue website where you can apply for a State CRS number.

Step 2) File for a City Business License. Once you receive your CRS number, you can then file for a City Business License. The fee for the Business License is $35, and the license is valid from January 1st to December 31st of each year. Renewal letters will be mailed to you at the end of each year.

Step 3) Complete your Short-Term Rental application and submit it to the City Clerk's Office with your payment of $25. You can submit your Business License application and Short-Term Rental application to the Clerk's Office at the same time should you wish to do so. Once you submit and pay for your Short-Term Rental application, it will then be sent to our Planning & Zoning Department. They will contact you to set up an inspection, and once the inspection is completed, and your application is approved, the City Clerk's Office will then send you a Short-Term Rental Permit. *Please note that the permit is only valid for one year and must be renewed annually*. You can contact our Planning & Zoning Official Traci Alvarez at (575) 952-0565 or talvarez@torcnm.gov or our Code Enforcement Officer Tyler Knull at (575) 740-1656 or by email at tknull@torcnm.gov should you have any questions regarding the inspection.

Step 4) Once your application is approved, you will need to submit your Lodgers Tax and Convention Center Tax forms along with your monthly payment, to the Accounts Receivable Office located at the City Utility Office (505 Sims Street). The forms/payments are due by the 25th of each month. If you do not have any rentals for any particular month, you will still need to submit your forms to the Accounts Receivable Office. If you are using a 3rd party vendor to manage your Short Term Rental and collect Lodgers Tax, please make sure that they are also collecting the Convention Center Tax. Please contact Chelsea LeClair in Accounts Receivable at CLeClair@torcnm.gov or by phone at (575) 740-7722 should you have any questions regarding the Lodgers Tax and Convention Center Tax forms/payments.

SHORT TERM RENTAL APPLICATION CHECKLIST

Inspection Date_____ Address_____

- ○ $25 Application Processing Fee (non-refundable)
- ○ Current City Business License (can be purchased same time Short Term Rental Agreement is submitted)
- ○ ABC type fire extinguisher(s) mounted at all points of egress no higher than 48"
- ○ Smoke Alarm in each sleeping room
- ○ Emergency escape access by door or window in all sleeping rooms directly to outside (See Fire Department Inspection Sheet)
- ○ Floor diagram showing floor arrangement; exit locations and room identification
- ○ Emergency number near primary entrance to include 911 contact address
- ○ Notification with owner or 24-hour 7-day week emergency contact
- ○ Notice of maximum occupants permitted to stay
- ○ Notice of Procedures for trash disposal
- ○ Notification that an occupant may be cited and fined for creating a disturbance and/or violating other provisions of the Municipal Code

City of Truth or Consequences

SHORT TERM RENTAL PERMIT APPLICATION

Per Ordinance No.683

Property Information

NM GRT #: _____ Dwelling Name: _____

Property Address: _____
Street/PO Box City State/Zip

Number of Vehicle Parking Spaces: _____

Maximum Number of Occupants: _____

Number of Rooms Available: _____

Owner Information

Owner Name: _____ Owner Phone #: _____

Alternate Phone #: _____ Owner Email: _____

Alternate Contact Information

Local Point of Contact with 24-hour Availability Name: _____

Point of Contact Phone #: _____ Alternate Phone #: _____

Email: _____ Alternate Email/Phone: _____

By my signature:

1. I certify that all the contiguous Property Owners have been notified of the intent to use this dwelling unit for a Short Term Rental.
2. I certify that the information on this application is accurate and that I will notify the City of Truth or Consequences should there be any changes
3. I state my understanding that it is illegal to rent or to advertise for rent on a short term basis this or any other property inside the City of Truth or Consequences without first obtaining and posting a current Short Term Rental Permit as required by Ordinance No. 683.
4. I agree to comply with all City of Truth or Consequences ordinances and regulations governing short term rentals and acknowledge my understanding that failure to comply:
    a. Shall result in fines as laid out in Section 1-10 of the Municipal Code of Ordinance.
    b. May result in the revocation of my Short-Term rental permit following its issuance.
5. I understand that by operating a Short-Term Rental, my business information may be included in audits that the City is required to comply with, as laid out in Section 7-202 of the Municipal Code of Ordinance.

Owner Signature: _____ Date: _____

This application updated 4/20/2026

This Side for use by City Clerk's Office & Staff ONLY

Date Application Received: _____

- ☐ $25 Processing Fee Paid (Non-Refundable) | Receipt #: _____
- ☐ $35 Business Registration Fee Paid & License Issued
- ☐ Fire Inspection Completed
- ☐ P&Z Community Development Director Review Completed
- ☐ Lodger's Tax/Convention Center Fee Information Provided in Application Packet

_____ _____

City Clerk Staff Signature Date

Step 3:
Reporting Lodger's Tax & Relavent Codes

This section contains:

- An example page on how you fill out the Lodger's Tax Reporting paperwork
- A blank Lodger's Tax Reporting paper that you can make copies of to turn in each month
- Sections of our municipal code that relate to Short-Term Rentals *(for your records)*

Questions on Lodger's Tax should be directed to:

Chelsea LeClair at 575-740-7722

Lodger's Tax Reporting Guide

City of Truth or Consequences

505 Sims Street
Truth or Consequences,
New Mexico 87901
(575) 894-6673

LODGER'S TAX & CONVENTION CENTER TAX REPORTING FORM
(PLEASE TYPE OR PRINT INFORMATION)

(Example Info)

CURRENT DATE: 1/01/2025

STATE CRS TAX IDENTIFICATION NUMBER: 00-000000-00-0

Your CRS # can also be called a BTIN # or a GRT #

REPORT FOR MONTH OF: January YEAR: 2025

BUSINESS NAME: Home Sweet Home

CONTACT NAME: John Doe

MAILING ADDRESS: PO Box 100

STREET ADDRESS: 100 Foch St

CITY: T or C STATE: NM ZIP: 87901

PHONE: 555-894-1001 EMAIL: email@gmail.com

LODGER'S TAX

(Example Numbers)

GROSS TAXABLE RENT FOR LODGING: $ 450.00

NUMBER OF ROOMS RENTED: 5.00

LODGERS TAX REMITTED **(5% OF RECEIPTS):** $ 22.50

Your income should include the 6% that you are reporting. 5% goes to Lodger's tax and 1% goes to Convention tax. Calculate the GROSS earnings, meaning BEFORE any other deductions.

CONVENTION

GROSS TAXABLE RENT FOR LODGING: $ 450.00

NUMBER OF ROOMS RENTED 5.00

CONVENTION TAX REMITTED ***(1% OF RECEIPTS):*** $ 4.50

TOTAL (Lodger + Convention) $ 27.00

Put the TOTAL tax remitted from both here - green box + green box = red box

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IF NOT RETURNED WITH THE REMITTANCE ON OR BEFORE THE 25TH DAY OF THE MONTH SUCCEDING THE MONTH REPORTED YOU SHALL:

ADD PENALTY OF 10% OR $100.00 WHICHEVER IS GREATER: $_____
TOTAL AMOUNT PAID INCLUDING PENTALTY: $_____

Only fill this section out if you are filling it out late.

I hereby certify that the above report is a true and correct statement of receipts subject to the City of Truth or Consequences Lodgers Tax Code 7-197 through 7-212 & Convention Center Fee Code of Ordinance 660.

Authorized Signature: Sign Here

Title: _____

(This form must be signed and must accompany remittance)

City of Truth or Consequences

505 Sims Street
Truth or Consequences,
New Mexico 87901
(575) 894-6673

LODGER'S TAX & CONVENTION CENTER TAX
REPORTING FORM
(PLEASE TYPE OR PRINT INFORMATION)

CURRENT DATE: _____

STATE CRS TAX IDENTIFICATION NUMBER: _____

REPORT FOR MONTH OF: _____ YEAR: _____

BUSINESS NAME: _____

CONTACT NAME: _____

MAILING ADDRESS: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: _____ EMAIL: _____

LODGER'S TAX

GROSS TAXABLE RENT FOR LODGING: $ _____

NUMBER OF ROOMS RENTED: _____

LODGERS TAX REMITTED **(5% OF RECEIPTS):** $ _____

CONVENTION

GROSS TAXABLE RENT FOR LODGING: $ _____

NUMBER OF ROOMS RENTED _____

CONVENTION TAX REMITTED ***(1% OF RECEIPTS):*** $ _____

TOTAL (Lodger + Convention) **$**_____

IF NOT RETURNED WITH THE REMITTANCE ON OR BEFORE THE 25TH DAY OF THE MONTH SUCCEDING THE MONTH REPORTED YOU SHALL:

ADD PENALTY OF 10% OR $100.00 WHICHEVER IS GREATER: $_____
TOTAL AMOUNT PAID INCLUDING PENTALTY: $_____

I hereby certify that the above report is a true and correct statement of receipts subject to the City of Truth or Consequences Lodgers Tax Code 7-197 through 7-212 & Convention Center Fee Code of Ordinance 660.

Authorized Signature: _____
Title: _____
(This form must be signed and must accompany remittance)

Sec. 11-5-4. - Home Occupation Permit.

A home occupation permit enables a homeowner to pursue specified business or commercial activities that are considered compatible with residential areas within property Districted for residential use. Home occupations shall be categorized into three classifications: Level I, Level II, and Level III.

A. *The following conditions apply to all classifications of home occupation:*

1. In all cases, the home occupation shall be clearly incidental and subordinate to the primary residential use of the property.
2. Proprietors shall be in complete compliance with this Code and all other current local, state and federal regulations. Failure to comply may result in revocation of the Home Occupation Permit.
3. The proprietor of the business shall be the property owner or a lawful resident of the property where the business is to be located.
4. Any business activity or equipment use shall not adversely affect adjoining properties, impair established property values, or endanger public safety.
5. Only one home occupancy permit will be issued per residence. Multiple businesses or commercial activities will be combined into one permit.
6. Only one vehicle associated with the Home Occupation shall be allowed on the property where the Home Occupation occurs.
7. Any combination of shipments and deliveries will not exceed four (4) times per calendar month. This does not include parcel deliveries by the U.S. Mail, UPS, Federal Express, or other similar services.
8. Commercial vehicles will be of Class VI (AAMA Standard) and below. They will be no greater than single axle, not exceeding either 26,500 lbs., GCVW or twenty-four (24) feet in total length. Vehicles may either be straight trucks or stake-bed trucks. Businesses that require regular deliveries by larger vehicles will not be permitted.
9. Shipping and receiving is permitted between the hours of 10:00 a.m. and 2:30 p.m. only.

B. *For Home Occupation Levels I and II Home Occupations, the following additional criteria must be met:*

1. Outside storage of business-related materials, inventory, supplies, or equipment is not permitted. Flammable products are prohibited.
2. Business-related signs shall be non-lighted and limited to not more than one square foot in size. Signs are governed by Section 11-13-3.
3. Deliveries and shipments via vehicles greater than 10,000 lbs. and having more than six (6) wheels are prohibited.
4. Approval shall be done administratively by the designated Zoning Administrator of the City, provided the required criteria of the Code are met with respect to the permit.

C. *For Level I Home Occupations, which are allowed in all residential classifications, the following additional criteria must be met:*

1. Only two persons, residing at the premises where the business is located, may be employed at the business.
2. All business-related operation and storage shall be confined to within no greater than five hundred (500) square feet or twenty-five percent (25%) of the floor area of the primary dwelling unit, whichever is less. Accessory structures shall not be used for business-related purposes.

3. Business-related client visitations on the premises shall be limited to no more than one client visitation at any one time. Hours of visitation shall be between the hours of 6:00 a.m. to 8:00 p.m.
4. The following businesses shall be permitted as Level I Home Occupations:
    a. Accountant;
    b. Answering service;
    c. Appraiser;
    d. Architect;
    e. Attorney;
    f. Computer services, such as programming, data entry, software development;
    g. Consultant, planner;
    h. Direct sales and mail order;
    i. Dressmaking and tailoring;
    j. Engineer, surveyor;
    k. Musical instrument repair;
    l. Real estate agent;
    m. Arts, crafts, and leather work;
    n. Similar uses to the above-mentioned uses, as interpreted by the designated Zoning Administrator.

D. *For Level II Home Occupations, the following additional criteria must be met:*
1. One employee not permanently residing at the business location may be employed in addition to those residents of the property where the business is located.
2. Business may be performed either in the primary dwelling or in an accessory structure.
    a. All business-related operation and storage shall be confined to within no greater than five hundred (500) square feet or twenty-five (25) percent of the floor area of the primary dwelling unit, whichever is less, or
    b. All business-related operation and storage within one (1) accessory structure shall be confined to within no greater than five hundred (500) square feet within the structure.
    c. Hours of operation shall be limited to between 8:00 a.m. and 7:00 p.m.
3. No more than one client visitation at any time will be permitted during the course of business operation.
4. Business-related signs shall be non-lighted and limited to not more than four (4) square foot in size. Signs are governed by Section 11-13-3.
5. The following businesses shall be permitted as Level II Home Occupations:
    a. Counselor;
    b. Music teacher;
    c. Tutorial services;
    d. Hairdresser and similar services;
    e. Watch, clock, and jewelry repair;

f. Similar uses to the above-mentioned uses, as interpreted by the designated Zoning Administrator.

g. All uses permitted as Level I Home Occupations.

E. *For level III Home Occupations, the following requirements must be met:*

1. A site plan review and approval by the Planning and Zoning Commission is required.

2. The business shall employ no more than two (2) employees not living at the premises on site.

3. Business operations may be performed within either the primary dwelling, one (1) accessory structure, or both.

   a. Business-related operation and storage shall be confined to within no greater than five hundred (500) square feet of the floor area of the primary dwelling or twenty-five percent (25%) of the floor area, whichever is less.

   b. Business-related operation and storage within one accessory structure shall be confined to no greater than five hundred (500) square feet of the floor area.

   c. Hours of operation shall be limited to between 8:00 a.m. and 6:00 p.m., Monday through Friday.

4. Outside storage of business-related materials is limited to four hundred (400) square feet and shall be screened from view by a site obscuring fence or wall that is a minimum of five (5) feet in height. Materials shall not be stacked higher than the fence. Outside storage area shall not be located in the front yard or to the side of the primary dwelling.

5. One non-lighted on-site business sign shall be permitted. The sign shall be a maximum of six (6) square feet, and may be located on the ground or attached to the building, which contains the business. Signs are governed by Section 11-13-3. If located on the ground, it shall maintain minimum six (6) feet front and side setbacks. If mounted on the building, no part of the sign shall be over eight (8) feet high measured from the top of the sign to ground level. All signs shall display a street address. Lighted signs are not permitted.

6. Client visitations shall not exceed five clients at any one time. The business shall provide sufficient off-street parking spaces and a designated loading area, if necessary.

7. The business shall have no more than one (1) business vehicle.

8. The following businesses shall be permitted as Level III Home Occupations:

   a. Catering, subject to NMED review;

   b. Child or adult care, with no overnight provisions and subject to local and state regulatory requirements;

   c. Computer hardware assembly and repair;

   d. Light welding;

   e. Photography studio, subject to NMED review;

   f. Small appliance repair;

   g. Small electronics and radio repair;

   h. Similar uses to the above-mentioned uses, as interpreted by the designated Zoning Administrator;

   i. Those uses permitted as Level I or Level II Home Occupations.

9. The applicant shall notify all property owners of his/her intent in a manner specified in Section 11-7-2 and shall be subject to a public hearing as specified therein.

F. *Business registration.* A Business Registration License is required for Home Occupation business or commercial activity. Approval of a business registration supporting a home occupation or Home Occupation Permit does not nullify any private covenants or deed restrictions that apply to the property upon which the home occupation is based. It is the responsibility of the proprietor to be fully aware of the need to comply with any such agreements.

G. *Fee.* A non-refundable application fee as set by City Commission Resolution must accompany each application.

H. *Submission requirements.* The application for a home occupation permit shall be in the format stipulated by the City and shall contain plans and other information as required by the City. The completed application for a home occupation permit shall be submitted to the City Clerk for placement upon the agenda of the Planning and Zoning Commission when applicable.

I. *Review.* A home occupation permit shall be subject to review on each anniversary following is approval. If it is determined from the review that the current use is significantly different or larger in scale than that originally approved, the Home Occupation permit may be revoked by the Planning and Zoning Commission.

J. *Transferal.* Home occupation permits shall not be transferable from location to location, building owner to building owner, or from the applicant to any other party.

ORDINANCE NO. 660

AN ORDINANCE IMPOSING A CONVENTION CENTER FEE IN COMPLIANCE WITH THE REQUIREMENTS SET FORTH IN THE NEW MEXICO CONVENTION CENTER FINANCING ACT.

THE CITY COMMISSION OF THE CITY OF TRUTH OR CONSEQUENCES, HEREBY AMENDS THE CITY CODE OF ORDINANCES BY ADDING A NEW ARTICLE IMPOSING A CONVENTION CENTER FEE TO READ AS FOLLOWS:

ARTICLE XIV CONVENTION CENTER

Sec. 7-361: CONVENTION CENTER FEES

THE CITY COMMISSION OF THE CITY OF TRUTH OR CONSEQUENCES DECLARES THE FOLLOWING:

WHEREAS, The New Mexico Legislature enacted the Convention Center Financing Act ("Act") codified as 5-13-1, et seq. N.M.S.A. (1978) (2003 Repl. Pamph.); and

WHEREAS, because the City of Truth or Consequences is authorized by the Act to impose a Convention Center Fee if its governing body enacts an ordinance to impose the fee; and

WHEREAS, Section 5-13-4, N/M.S.A. (1978) (2003 Repl. Pamph.) sets forth the various requirements that shall be stated in the ordinance imposing a Convention Center Fee; and

WHEREAS, the City desires to impose a Convention Center Fee in compliance with the Act.

Section 1.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS, CITY COMMISSIONERS OF THE CITY OF TRUTH OR CONSEQUENCES:

7-361 CONVENTION CENTER FEES

A. A Convention Center Fee is hereby imposed on the use of any room within a lodging facility within the City of Truth or Consequences in the amount of one percent (1%) of gross taxable rent per room for each day that a room within a lodging facility in the City limits is occupied by a vendee not otherwise exempted by the Act. The fee shall not exceed $2.50 per room for each day.

B. The revenue generated by the convention center fee shall be dedicated as follows:

   1. The costs of acquisition of land for, and the design, construction, equipping, furnishing, landscaping, operation and maintenance of a convention center located within the city limits.

2. Costs of collecting and otherwise administering the convention center fee; provided that administration costs shall not be paid until all required payments on the revenue bonds issued pursuant to the Convention Center Financing Act are made and that no more than five percent of the revenue collected in any fiscal year shall be used to pay administration costs.

C. Each vendor must maintain strict records in connection with the Convention Center Fees. A vendor is liable for the payment of the proceeds of Convention Center Fees that it failed to remit to the City Clerk. Failure of the vendor to collect the fee is not cause for the City to forgive Convention Center Fees due and owed by the vendor. Each violation of this section is punishable by fees in an amount equal to the greater of ten percent of the amount that was not duly remitted to the City or one hundred ($100.00).

D. Pursuant to the requirements of 5-13-4 (B), N.M.S.A. (1998) (2003 Repl. Pamph.) the convention center fee imposed by this Article shall be received by the City Clerk on a Monthly basis.

Section 2. All Ordinances or Resolutions, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This Repealer shall not be construed to revive any Ordinance or Resolution, or part thereof, heretofore repealed.

Section 3. This Ordinance shall take effect on the 1st day of April, 2015.

PASSED, APPROVED AND ADOPTED this 10 day of March, 2015.

CITY OF TRUTH OR CONSEQUENCES CORPORATE SEAL 1950 NEW MEXICO

CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO

BY: _____
SANDRA WHITEHEAD – Mayor

ATTEST:

_____
JUDY HARRIS – City Clerk

CITY OF TRUTH OR CONSEQUENCES

ORDINANCE 683

AN ORDINANCE AMENDING THE CITY OF TRUTH OR CONSEQUENCES MUNICIPAL CODE OF ORDINANCES, BY ADDING A NEW SECTION 7-401 ENTITLED SHORT TERM RESIDENTAL RENTALS.

BE IT ORDAINED By the Governing Body of the City of Truth or Consequences, that a new section 7-401 of the City Municipal Code is hereby added to read as follows:

Section 7-401 SHORT TERM RESIDENTIAL RENTALS

(a) **Purpose.** The Governing Body of the City of Truth or Consequences finds and declares as follows:

(1) Short-term residential rentals provide a community benefit by expanding the number and type of lodging facilities available to seasonal visitors.

(2) Short-term residential rentals are not commercial, but are strictly a residential use of the property under the City of Truth or Consequences Municipal Code.

(3) The provisions of this section are necessary to protect the City's Lodging Industry and to prevent a burden on city services and impacts on residential neighborhoods posed by short-term residential rentals.

(b) **Applicability of requirements.** This ordinance applies to all non-commercial residential property within the city regardless of the zoning district. These requirements of this ordinance shall apply to dwelling units that are rented at some time during the year for a short duration that are not part of a commercial business enterprise such as a hotel, motel or commercial cabin rental located on a single lot or a group of contiguous lots within a commercial zoning district. These requirements do apply to individual dwelling units on non-contiguous property owned and operated by a hotel, motel or commercial cabin rental owner.

(c) **Definitions.** For purposes of this section, the following words and phrases shall have the meaning respectively ascribed to them by this subsection:

(1) Operator means the person who is proprietor of a residential rental, whether in the capacity of owner, lessee, sub-lessee, or mortgagee in possession.

(2) Rent means the consideration charged, whether or not received, for the occupancy of space in a residential rental, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature, without any deductions therefrom whatsoever.

(3) Short-Term Residential Rental means one or more dwelling units, including either a single-family detached or multiple-family attached unit, rented for the purpose of overnight lodging for a period of not less than one night nor more than 29 consecutive days to the same person or persons. **For the purposes of this article, a rented dwelling unit shall consist of any combination of a sleeping area and at least two additional rooms not primarily designated for sleeping.**

(4) Third-Party Internet Listing Service means an internet-based (or online) marketplace that connects owners of short-term residential rentals to potential renters by way of a website and in exchange for a service fee. Third-party Listing Agent shall not mean Local Contact Person or Managing Agency or Agent as defined in this Chapter.

(d) **Short-term residential rental permit required.** No owner of a residential dwelling unit shall rent the unit for a short term without having a current valid short-term residential rental permit issued by the City of Truth or Consequences. Short-term residential rental permits are issued to the owner **for a period of One year** and are neither transferable **nor refundable.**

(e) **Application for short-term residential rental permit.** The dwelling unit owner or operator shall apply to the City Clerk for a short-term residential rental permit and supply, as at a minimum, the following information:

(1) The maximum number of occupants and vehicles that the dwelling unit can accommodate.
(2) The length of time that the applicant requests that the permit be issued, shall not exceed one (1) year.
(3) The name, address, email address and contact telephone numbers (including 24-hour emergency contact number) of the owner and operator of the residential rental for which the permit is to be issued.

(4) Fees. To be determined by the City Commission by Resolution.

(5) **Safety requirements and checklist; certification.** A certification from the property owner or operator shall specifically certify that a detailed fire inspection has been performed on the premises.

a. An ABC type fire extinguisher(s) to be mounted at all points of egress at a height not to exceed 48 inches. Extinguishers must be inspected and maintained according to state requirements and must properly display the inspection history of the device.

b. Every sleeping room-shall have an emergency escape access by door or window directly to the outside.

c. A floor diagram reflecting the actual floor arrangement, exit locations and room identification must be posted with emergency contact numbers at, or immediately adjacent to the primary entrance to the building.

(6) Owner/ operator authorization. If applicable.

(7) Business registration **numbers.**

(8) Certification of notice to all contiguous property owners that the subject property is to be used for short-term rental.

(9) The owner or managing agent/agency shall attest that they have met these requirements in each property registered as part of the initial rental registration and each successive renewal registration. The form utilized to attest to these requirements shall be part of the registration form provided by the City Clerk.

(f) **Application renewal or update.** Prior to the expiration of the permit or when there is a change to the information contained in the permit, a new permit application shall be submitted.

(g) **Review of application and issuance of permit.**

(1) The city shall complete review of the initial permit application within ten business days. **Renewals of all permits shall occur annually with business registration.**

(2) Once the application review is complete, the City shall notify the applicant of the decision of whether or not to issue the permit based on compliance with this section. If approval is granted, the city will issue a short-term residential rental permit. Failure to renew the permit at the time the business registration fee is due shall subject the owner to payment of a late permit renewal penalty fee.

(3) An application for permit or renewal application shall be denied if:

(a) All applicable fees and taxes have not been paid, including Lodgers' Taxes; or

(b) Outstanding property nuisance or building code violations exist on the property; or

(4) Failure to comply with any provision of this ordinance of the City of Truth or Consequences Code of Ordinances may result in a revocation of the permit for a 12-month time period.

(5) If the dwelling unit owner plans to discontinue short-term residential rental of the property, a statement to that effect shall be filed with the City Clerk and the permit will be revoked with no refund.

(h.) **Tenant notification requirements.** Each short-term residential rental unit shall have a clearly visible and legible notice posted by the owner or managing agency or agent within the unit on or adjacent to the interior of the front door containing the following information:

(1) A copy of the short-term residential rental permit.

(2) The name of the owner, operator or local contact person, and a telephone number at which that party can be reached on a 24-hour, seven days a week basis.

(3) The maximum number of occupants permitted to stay in the unit.

(4) The specific procedures regarding the disposal of trash and refuse.

(5) A notification that an occupant may be cited and fined for creating a disturbance and/or for violating other provisions of the City of Truth or Consequences Municipal Code.

(6) The 911 contact address.

(i.) **Penalties.**

(1) Each day that an owner rents a unit for a short term without first obtaining a short-term residential rental permit is considered a separate violation of the City of Truth or Consequences Municipal Code as provided for in section 1-10.

(2) The first suspected or observed violation of this section by the City may result in an initial warning notice requesting registration of the unregistered short-term residential rental unit in accordance with the provisions of this code without subject to penalty. Should the property owner fail to comply after receiving such initial notice from the City, penalties may be assessed as provided elsewhere in this Code.

Section two. All other provisions of the aforementioned codes not specifically amended by this ordinance, shall remain unchanged and in full force and effect as written.

Section three. Effective date. The provisions of this Ordinance shall become effective five (5) days upon the publishing of its adoption.

PASSED, APPROVED, and ADOPTED by the GOVERNING BODY of the CITY OF TRUTH OR CONSEQUNCES this 14th day of June, 2017.

Steven Green

Steve Green, Mayor

ATTEST:

Renee L Cantin

Renee L. Cantin, City Clerk

Sec. 7-173. Bureau as agent for collection; municipality liable on refunds.

This Municipality hereby appoints the New Mexico Bureau of Revenue as its agent to administer and enforce the collection of the municipal gross receipts tax. The Tax Administration Act applies to the administration and enforcement of this article. Any refund or other reimbursement which is due a taxpayer under this article is a debt owing to such taxpayer from the Municipality. The Bureau may remit such refund or reimbursement to the taxpayer and deduct an equivalent amount from current collections attributable to the Municipality. Should current collections not be sufficient to satisfy all refunds and reimbursements that are due and owing, the Bureau is authorized and directed to make such refunds and reimbursements from the amounts of state gross receipts tax otherwise distributable to the Municipality under the provisions of NMSA 1978, § 7-1-6. If the Bureau is unable to otherwise satisfy all refunds and reimbursements that are due and owning, the Bureau shall so advise the Municipality, and the Municipality shall treat such refunds and reimbursements as extraordinary, nonrecurring debts for which the Municipality shall be liable as if it had been a party to the claim for refund or reimbursement, and which shall be satisfied by additional assessments of the citizens of the Municipality or by another legal means. Should the Bureau require it, the Municipality will enter into a contract with the Bureau, whose terms are the same as those set out in this section.

(Code 1962, § 5-17-13)

Sec. 7-174. Dedication.

A portion of the municipal gross receipts tax is to be dedicated toward a specific purpose or area of municipal government services listed in this section to purposes and amount of dedication. One-quarter percent shall be dedicated to and used for the construction, maintenance, and repair of streets, alleys, sidewalks, and curbs within the corporate limits of the City of Truth or Consequences.

(Code 1962, § 5-17-14)

Secs. 7-175--7-195. Reserved.

ARTICLE VIII. LODGER'S TAX*

***Editor's note:** Ord. No. 442, §§ 1--17, adopted Aug. 12, 1996, did not specifically amend the Code and has been included herein as superceding the provisions of former §§ 7-196--7-207 relative to the lodgers' tax, which derived from Code 1962, §§ 5-14-1--5-14-11, § 5-14-13; Ord. No. 375, 3-11-91; Ord. No. 383, 6-24-91; Ord. No. 407, 4-12-93.

State law references: Lodger's Tax Act, NMSA 1978, §§ 3-38-13--3-38-24.

Sec. 7-196. Title of article.

This article shall be known as and may be cited as "The Lodgers' Tax Ordinance."

(Ord. No. 442, § 1, 8-12-96)

Sec. 7-197. Purpose of article.

The purpose of this article is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for the purpose of advertising, publicizing and promoting tourist-related attractions, facilities and events, and acquiring, establishing and operating tourist-related facilities, attractions or transportation systems, as authorized in section 17 of this article.

(Ord. No. 442, § 2, 8-12-96)

Sec. 7-198. Definitions.

As used in this article:

Board means the advisory board established herein to make recommendations to the governing body, keep minutes of its proceedings and submit its recommendations, correspondence and other pertinent documents to the governing body;

City clerk means the City Clerk of Truth or Consequences, New Mexico;

Gross taxable rent means the total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes.

Lodging means the transaction of furnishing rooms or other accommodations by a vendor to a vendee who for a rent uses, possesses, or has the right to use or possess any room or other units of accommodation in or at a taxable premises.

Lodgings means the rooms or other accommodations furnished by a vendor to a vendee by the taxable service of lodgings.

Occupancy tax means the tax on lodging, authorized by the Lodgers' Tax Act.

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, but does not include the United States of America, the State of New Mexico, any corporation, department, instrumentality, or agency of the federal government, the state government, or any political subdivision of the state.

Rent means the consideration received by a vendor in money, credits, property, or other consideration valued in money for lodgings subject to any occupancy tax authorized in the Lodgers' Tax Act.

Taxable premises means a hotel, apartment, apartment hotel, apartment house, lodge, lodginghouse, roominghouse, 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 for lodging.

Tourist means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax;

Tourist-related events means events that are planned for, promoted to and attended by

tourists;

Tourist-related facilities and attractions means facilities and attractions that are intended to be used by or visited by tourists;

Tourist-related transportation systems means transportation systems that provide transportation for tourists to and from tourist-related facilities, attractions and events;

Vendee means a natural person to whom lodgings are furnished in the exercise of the taxable service of lodging; and

Vendor means a person furnishing lodgings in the exercise of the taxable service of lodging.

(Ord. No. 442, § 3, 8-12-96)

Sec. 7-199. Impostion of tax.

There is hereby imposed an occupancy tax of five percent of gross taxable rent for lodging within the municipality paid to vendors.

(Ord. No. 442, § 4, 8-12-96)

Sec. 7-200. Licensing.

(a) No vendor shall engage in the business of providing lodging in the Muncipality of Truth or Consequences who has first not obtained a license as provided in this section.

(b) Applicants for a vendor's license shall submit an application to the City Clerk stating:

(1) The name of the vendor, including identification of any person, as defined in this article, who owns or operates, or both owns and operates a place of lodging and the name or trade names under which the vendor proposes to do business and the post office address thereof;

(2) A description of the facilities, including the number of rooms and the usual schedule of rates therefor;

(3) A description of other facilities provided by vendor or others to users of the lodgings such as restaurant, bar, cleaning, laundry, courtesy car or others, and a statement identifying the license issued, to whom issued, the authority issuing, and the period for which issued. If applicable, also the identification number provided by the Bureau of Revenue of the State of New Mexico;

(4) The nature of the business of the vendor and to what extent, if any, his business is exempt from the lodgers' tax;

(5) Other information reasonably necessary to effect a determination of eligibility for such license.

(c) The City Clerk shall review applications for license within ten days of receipt thereof, and grant the license in due course if the applicant is doing business subject to the lodgers' tax.

(d) An applicant who is dissatisfied with the decision of the City Clerk may appeal the

decision to the governing body by written notice to the City Clerk of such appeal to be made within 15 days of the date of the decision of the City Clerk on the application. The matter shall be referred to the governing body for hearing at a regular or special meeting in the usual course of business. The decision of the governing body made thereof shall be expressed in writing and be communicated in the same manner as the decision of the City Clerk is transmitted. The action of the governing body shall be deemed final.

(e) If the governing body finds for the applicant, the City Clerk shall issue the appropriate license or other notice conforming to the decision made by the governing body.

(Ord. No. 442, § 5, 8-12-96)

Sec. 7-201. 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 30 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 30 consecutive days;

B. if the rent paid by the vendee is less than $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 without limitation such 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 taxable premises does not have at least three rooms or three other units of accommodation for lodging.

(Ord. No. 442, § 6, 8-12-96)

Sec. 7-202. Collection of the tax and reporting procedures.

(a) Every vendor providing lodgings shall collect the tax thereon on behalf of the Muncipality and shall act as a trustee therefor.

(b) The tax shall be collected from vendees and shall be charged separately from the rent fixed by the vendor for the lodgings.

(c) Each vendor licensed under this article shall be liable to the Muncipality of Truth or Consequences tax provided herein on the rent paid for lodging at his respective place of business.

(d) Each vendor shall make a report by the 25th day of each month, on forms provided by

the City Clerk, of the receipts for lodging in the preceding calendar month, and shall submit the proceeds of the lodgers' tax to the Muncipality and include sufficient information to enable the Muncipality to audit the reports and shall be verified on oath by the vendor.

(Ord. No. 442, § 7, 8-12-96)

Sec. 7-203. Duties of the vendor.

Vendor shall maintain adequate records of facilities subject to the tax and of proceeds received for the use thereof. Such records shall be maintained in Truth or Consequences, New Mexico, and shall be open to the inspection of the Muncipality during reasonable hours and shall be retained for three years.

(Ord. No. 442, § 8, 8-12-96)

Sec. 7-204. Enforcement.

(a) An action to enforce the Lodgers' Tax Act 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.

(Ord. No. 442, § 9, 8-12-96)

Sec. 7-205. Failure to make return; computation, criminal and civil penalties; notice; collection of delinquencies; occupancy tax is a lien.

(a) Every vendor providing lodging within the City shall be required to pay the proceeds of the requisite occupancy tax and to account properly for any lodging and tax proceeds pertaining thereto. Any vendor who violates this section shall be subject to the penalties described in Chapter 1, Article I, § 1-10 of this Code.

(b) In addition to the criminal penalties referred to in § 7-205(a) above, every vendor is civilly liable for the payment of proceeds of any occupancy tax that the vendor failed to remit to the City, whether due to its failure to collect the tax or otherwise. The vendor shall be liable for the tax, plus a civil penalty equal to the greater of ten percent of the amount not remitted, or $100.00. The City Clerk shall give the delinquent vendor written notice of the delinquency, which notice shall be mailed to the vendor's local address.

(c) If payments are not received within 15 days of the mailing of the notice, the City 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 not exceeding one percent a month. If the City attempts collection through an attorney, or the City Attorney, for any purpose with regard to this article, the vendor shall

be liable to the City for all costs, fees paid to the attorney or City Attorney, and all other expenses incurred in connection therewith.

(d) The occupancy tax imposed by the City constitutes a lien in favor of the City upon the personal and real property of the vendor providing lodgings. The lien may be enforced as provided in section NMSA §§ 3-36-1 through 3-36-7 (1978). Priority of the lien shall be determined from the date of filing.

(e) Under process or order of court, no person, or entity, shall sell the property of a vendor without first ascertaining from the City Clerk, or City Treasurer, the amount of any occupancy tax due the City. Any occupancy tax due the City shall be paid from the proceeds of such a sale before payment is made to the judgment creditor, or any other person or entity with a claim on the proceeds of the sale.

(Ord. No. 442, § 10, 8-12-96; Ord. No. 569, 4-10-07)

Sec. 7-206. Reserved.

Editor's note: Ord. No. 444, § 2, adopted March, 10, 1997, repealed the provisions of former § 7-206, which pertained to criminal penalties, as derived from Ord. No. 442, § 11, adopted August 12, 1996.

Sec. 7-207. Refunds and credits.

If any person believes he has made payment of any Lodgers' Tax in excess of that for which he was liable, he may claim a refund thereof by directing to the City Clerk, no later than 90 days from the date of payment was made, a written claim for refund. Every claim for refund shall state the nature of the person's complaint and the affirmative relief requested. The City Clerk shall allow the claim in whole or in part or may deny it. Refunds of tax and interest erroneously paid and amounting to $100.00 or more may be made only with the approval of the Governing Body.

(Ord. No. 442, § 12, 8-12-96)

Sec. 7-208. Vendor audits.

The Governing Body shall conduct random audits to verify full payment of occupancy tax receipts.

(a) The Governing Body shall determine each year the number of vendors within the Muncipality to audit.

(b) The audit(s) may be performed by the City Clerk or by any other designee of the Governing Body. A copy of the audit(s) shall be filed annually with the Local Government Division of the Department of Finance and Administration.

(Ord. No. 442, § 13, 8-12-96)

Sec. 7-209. Financial reporting.

(a) The Governing Body 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 that relates to expenditure of occupancy tax funds within ten days of the filing or receipt of such proposed budget, report or audit by the Governing Body.

(b) The Governing Body 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.

(Ord. No. 442, § 14, 8-12-96)

Sec. 7-210. Confidentiality of return and audit.

It is unlawful for any employee of the Muncipality of Truth or Consequences to reveal to any individual other than another employee of the Muncipality of Truth or Consequences any information contained in the return or audit of any taxpayer, including vendors subject to the Lodgers' Tax Act, except to a court of competent jurisdiction in response to an order thereof in an action relating to taxes to which the Muncipality of Truth or Consequences is a party, and in which information sought is material to the inquiry; to the taxpayer himself or to his authorized representative; and in such manner, for statistical purposes, the information revealed is not identified as applicable to any individual taxpayer.

(Ord. No. 442, § 15, 8-12-96)

Sec. 7-211. Administration of lodgers' tax monies collected.

The Governing Body shall administer the lodgers' tax monies collected. The City Commission 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 Muncipality, two members who are owners of operators of industries located within the Muncipality that primarily provide services or products to tourists and one member who is a resident of the Muncipality and represents the general public. The Board shall advise the Governing Body on expenditure of funds authorized under section 7-212 of this article for advertising, publicizing and promoting tourist attractions and facilities in the Muncipality and surrounding area.

(Ord. No. 442, § 16, 8-12-96)

Sec. 7-212. Eligible uses of lodger's tax proceeds.

(a) The Muncipality may use the proceeds from the tax to defray the costs of:

(1) collecting and otherwise administering the tax, including the performance of audits required by the Lodgers' Tax Act 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, attractions or transportation systems of the Muncipality, the county in which the Muncipality 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 Muncipality or county and tourist facilities or attractions within the area;

(5) providing police and fire protection and sanitation service for tourist-related events, facilities and attractions located in the Muncipality; or

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

(Ord. No. 442, § 17, 8-12-96)

Secs. 7-213--7-230. Reserved.

ARTICLE IX. MOTELS AND HOTELS

Sec. 7-231. Building permit required.

Before construction of a motel is started, an application for a permit for such construction shall be submitted to the Building Inspector, who, after approval of such application, shall issue a permit for construction.

(Code 1962, § 5-11-1)

Sec. 7-232. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Motel means every building maintained or advertised as a public lodginghouse or where more than six rooms are provided for sleeping accommodations.

(Code 1962, § 5-12-1)

Cross references: Definitions and rules of construction generally, § 1-2.

Sec. 7-233. Fire protection equipment.

The Fire Chief, or other officer designated by the Governing Body, shall survey each hotel and specify suitable fire detecting devices or extinguishing appliances which shall be provided.

(Code 1962, § 5-12-2)

Cross references: Fire prevention and protection, ch. 5.

Sec. 7-234. Maintenance of equipment.

CITY OF TRUTH OR CONSEQUENCES

RESOLUTION NO. 13 21/22

A RESOLUTION OF THE CITY OF TRUTH OR CONSEQUENCES CITY COMMISSION SETTING A METHOD BY WHICH LODGERS TAX IS ALLOCATED ON A YEARLY BASIS

WHEREAS, the City of Truth or Consequences collects a large amount of Lodgers Tax from local hotels, RV parks, spas and motels, and;

WHEREAS, this Lodgers Tax is used extensively to promote the use of the local hotels and motels with the expressed intent to increase the Lodgers Tax revenue because it is recognized that the more visitors the City receives the more they benefit the community as a whole, and;

WHEREAS, the Tourism Industry is an important aspect of the City's economy, just as important as Ranching, Agriculture, Industrial, Service and Retail, and;

WHEREAS, the City in the past has used the Lodgers Tax for the Golf Course, Civic Center and the non-profit organizations to promote tourism activity on a county-wide scale, and;

WHEREAS, it is the City's desire to use some of the Lodgers Tax to solely promote the City of Truth or Consequences, and;

WHEREAS, the City desires to allocate funds for Public Art.

THEREFORE, BE IT RESOLVED by the City Commission of the City of Truth or Consequences as follows:

1. The available funds shall be allocated as follows based on actual revenues received in the prior fiscal year:

    A. 10% Administrative Fee

    B. 1% for Public Arts

    C. The remaining balance shall be allocated as follows:

        i. 60% of the remaining 89% shall go to local non-profit organizations who promote tourism activities on a county-wide scale. The Lodgers Tax Board shall make appropriate recommendations pursuant to the City Ordinance 2-363.

ii. 40% of the remaining 89% shall go towards appropriate City facilities such as the Municipal Golf Course, Civic Center and to promote tourism.

2. Public Arts and Lodgers Tax Board allocated portions not expensed in the fiscal year, the revenue may be carried over for up to two (2) additional fiscal years.

3. This Resolution repeals Resolution 29-12/13 and all other Resolutions that purported to set forth a method for allocating Lodgers Tax.

PASSED, APPROVED AND ADOPTED this 28th day of July, 2021.

CITY OF TRUTH OR CONSEQUENCES CORPORATE SEAL ATTEST: 1950 SIERRA COUNTY NEW MEXICO

Sandra Whitehead, Mayor

Angela A. Torres, City Clerk

CITY OF TRUTH OR CONSEQUENCES

ORDINANCE 720

AN ORDINANCE AMENDING THE CITY OF TRUTH OR CONSEQUENCES MUNICIPAL CODE OF ORDINANCES, BY AMENDING SECTION 7-201 (A1) and (A2) OF THE CODE PERTAINING TO LODGERS TAX EXEMPTIONS

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS, CITY COMMISSIONERS OF THE CITY OF TRUTH OR CONSEQUENCES:

Section 1. That **SECTION 7-201** of the Code of Ordinances of the City of Truth or Consequences, be amended so that such section shall read as follows:

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 30 consecutive days; unless those premises are temporary lodging; or

(2) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days; unless those premises are temporary lodging;

B. if the rent paid by the vendee is less than $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 without limitation such 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

Section 2. All other provisions of 7-201 not specifically amended by this ordinance, shall remain unchanged and in full force and effect as written.

Section 3. Effective date. The provisions of this Amended Ordinance shall become effective five (5) days upon the publishing of its adoption.

PASSED, APPROVED, and ADOPTED by the GOVERNING BODY of the CITY OF TRUTH OR CONSEQUNCES this 28th day of June, 2023.

Amanda Forrister – Mayor

ATTEST:

Angela A. Torres – City Clerk