

ORDINANCE NO. 2020-12

AN ORDINANCE REPEALING AND REPLACING ARTICLE IV SECTION 48-76 THROUGH 48-100 OF THE CODE OF ORDINANCES, CITY OF CARLSBAD, NEW MEXICO, REGARDING LODGERS' TAX MONIES

**WHEREAS**, pursuant to the Lodgers' Tax Act, NMSA 1978, Sections 3-38-13, et seq. and the City of Carlsbad's Lodger's Tax Ordinance, Sections 48-76 through 48-90 of the Carlsbad City Code, the City imposes, collects and expends an occupancy tax on lodging; and

**WHEREAS**, on July 1, 2020, amendments to the state statute Lodgers' Tax Act will go into effect clarifying the definition for "taxable premises", adding "temporary lodging" to the definitions, eliminating exemptions for lodgings that are "temporary lodging" from the tax and clarifying the use of the taxes based on the 31<sup>st</sup> and subsequent days; and

**WHEREAS**, the City of Carlsbad currently has a Lodgers' Tax, Section 48-78 that does not define temporary lodging; and

**WHEREAS**, the City of Carlsbad currently has a Lodgers' Tax, Section 48-81 that does not address whether temporary lodging is exempt from the tax; and

**WHEREAS**, the City of Carlsbad currently has a Lodgers' Tax, Section 48-90 that does not address use of lodgers' taxes based on the 31<sup>st</sup> and subsequent days; and

**WHEREAS**, the City of Carlsbad, New Mexico wishes to update the existing requirements of city ordinances regarding Lodgers' Taxes to conform with state statutes.

**NOW, THEREFORE**, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF CARLSBAD, COUNTY OF EDDY, STATE OF NEW MEXICO, as follows:

Sections 48-76 through 48-100 of the Code of Ordinances, City of Carlsbad, New Mexico is hereby repealed and replaced with the following provisions:

**SEE ATTACHED LODGERS' TAX ORDINANCE**

**INTRODUCED, PASSED, ADOPTED, AND APPROVED** this 9th day of JUNE,  
**2020.**

/s/DALE JANWAY

**DALE JANWAY, MAYOR**

**ATTEST:**

/s/NADINE MIRELES

City Clerk