
FYI-M121

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information and Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico ♦ 87504-0630

MUNICIPAL GROSS RECEIPTS TAX LOCAL OPTIONS

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TAXATION AND REVENUE DEPARTMENT

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MUNICIPAL GROSS RECEIPTS TAX LOCAL OPTIONS

This publication describes the various municipal gross receipts tax local options administered by the Department, and the administrative requirements for implementing a municipal gross receipts tax and for repealing or amending existing municipal gross receipts tax ordinances.

The municipal gross receipts taxes are collected at the same time and in the same manner as the state gross receipts tax. The municipality must notify the Department¹ at least three months prior to the effective date (either January 1 or July 1) of the enactment of any municipal gross receipts tax ordinance resulting in the imposition of or changes to tax rates. The local option tax rate changes are combined with the state gross receipts tax rate and incorporated into the *Gross Receipts Tax Rate Schedule* that is revised and provided to taxpayers every six months.

The municipal local option taxes share a number of common features. All of the taxes have the same base as the state gross receipts tax. All the taxes must conform to the provisions of the Gross Receipts and Compensating Tax Act.

The Department is authorized and required to charge an administrative fee collected receipts (7-1-6.41)². Effective April 7, 2009, the administrative fee increased from 3.0% to 3.25%. This additional one-fourth of one percent will be retained by the Department to fund the Fair Share Initiative. This initiative will create new positions that will improve compliance with state taxes including municipal local option taxes. This increase is currently authorized through FY14. No administrative fee is imposed on the first .5% of municipal gross receipts tax. The receipts from the municipal gross receipts tax are distributed to municipalities by the

¹ All references to “Department” mean the Taxation and Revenue Department.

² Statutory citations in this publication are to the New Mexico Statutes Annotated (NMSA 1978).

Department on or before the last day of the month following the month of collection.

MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES ACT

(7-19D-1 through 7-19D-15)

To aid in administration, seven separate municipal local option gross receipts taxes (municipal gross receipts tax, municipal environmental services gross receipts tax, municipal infrastructure gross receipts tax, municipal capital outlay gross receipts tax, municipal quality of life gross receipts tax, municipal regional spaceport gross receipts tax and municipal higher education gross receipts tax) are consolidated in one act. Although the allowable tax rates and election requirements vary for the local option taxes, the procedures for imposing, amending or repealing the taxes are standardized. Municipalities must use the model ordinance provided by the Department. All actions necessary to adopt the ordinance, including completion of a required petition period, must be completed three months prior to the effective date and a certified copy of the ordinance must be provided to the Department within five days from the date the ordinance is adopted. The effective date of the ordinance must be July 1 or January 1, whichever date occurs first after the expiration of at least three months from the date the ordinance is mailed or delivered to the Department. When the municipality holds an election and the majority of the registered voters who vote in the election fails to approve an ordinance, the municipality cannot propose the imposition of any increment of the tax for one year after the date of the failed election.

MUNICIPAL GROSS RECEIPTS TAX

(7-19D-9)

Municipalities can impose a maximum municipal gross receipts tax of one and one-half percent (1.50%). The tax can be implemented by adoption of one or more ordinances in tax rate increments of one-fourth of one percent (.25%). Municipalities with

populations of at least 45,000 (based on the most recent decennial census) may adopt ordinances imposing one-eighth of one percent (.125%) increments. Although no election is required, municipalities may provide for voter approval of the ordinance imposing the tax. Voters also may petition for an election. If an election is held and the electorate fails to approve the ordinance imposing the tax, the municipality must wait one year from the election date before again attempting to adopt any increment of municipal gross receipts tax. Proceeds from the tax may be dedicated to a specific area of government of the municipality.

See page 6 for the municipal gross receipts tax model ordinance.

MUNICIPAL INFRASTRUCTURE GROSS RECEIPTS TAX (7-19D-11)

Municipalities can impose a maximum municipal infrastructure gross receipts tax of one-fourth of one percent (.25%). The tax can be implemented by adoption of one or more ordinances in tax rate increments of one-sixteenth of one percent (.0625%). Proceeds from the tax may be dedicated to various types of infrastructure improvements, to repay obligation bonds, to municipal general purposes, to various public transit system purposes, or to economic development plans and projects. All ordinances, regardless of the tax rate increment, whose tax proceeds are dedicated to economic development require an election. No election is required for the adoption of an ordinance for the first one-eighth of one percent (.125%) of municipal infrastructure gross receipts tax whose tax proceeds are for all other allowable purposes. No petition for an election is allowed unless required by a municipal charter. The adoption of an ordinance for the second one-eighth of one percent (.125%), regardless of how the proceeds will be used, requires an election.

See page 6 for the municipal infrastructure gross receipts tax model ordinance.

MUNICIPAL ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX (7-19D-10)

Municipalities can impose a municipal environmental services gross receipts tax of one-sixteenth of one percent (.0625%). No election is required and voters cannot petition for an election unless required by a municipal charter.

Certain municipalities located in a Class B County with a net taxable value greater than \$750,000,000 for the 2008 property tax year may impose an additional one-half of one percent (.50%) of municipal environmental gross receipts tax in increments of one-fourth of one percent (.25%). To be eligible for this additional imposition, a municipality must have a population of less than 25,000 but between either 7,500 and 7,800, or 1,500 and 2,000, according to the most recent federal decennial census³.

Proceeds from the tax must be dedicated to acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

See page 7 for the municipal environmental services gross receipts tax model ordinances.

MUNICIPAL CAPITAL OUTLAY GROSS RECEIPTS TAX (7-19D-12)

Municipalities can impose a maximum municipal capital outlay gross receipts tax of one-fourth of one percent (.25%). Municipalities that initially impose or reimpose, any increment of the supplemental municipal gross receipts tax after January 1, 2001, will not be eligible for this tax. The tax can be implemented by adoption of one or more ordinances in tax rate increments of one-sixteenth of one percent (.0625%). Proceeds from the tax may be dedicated to any municipal infrastructure purpose or for the payment of gross receipts tax revenue bonds for infrastructure purposes. All ordinances, regardless of the tax rate increment, require an election.

See page 8 for the municipal capital outlay gross

³Currently Ruidoso and Ruidoso Downs (Lincoln County) are the only eligible municipalities for this additional imposition of the municipal environmental gross receipts tax.

receipts tax model ordinance.

MUNICIPAL QUALITY OF LIFE GROSS RECEIPTS TAX (7-19D-14)

Municipalities may impose this tax to fund the promotion and expansion of cultural programs at a maximum rate of one-fourth of one percent (.25%). The tax can only be imposed prior to January 1, 2016, in increments of one-sixteenth of one percent (.0625%). The tax cannot be imposed for a period longer than 10 years but may be extended for additional ten-year periods through the adoption of subsequent ordinances. Revenue from the municipal quality of life gross receipts tax is to be dedicated to cultural programs and activities provided by local governments and to nonprofit or publicly owned cultural organizations and institutions. It may not replace other funding sources for existing programs. No increment of the municipal quality of life gross receipts tax may be effective until it is approved in an election by the majority of the voters in the municipality. Municipalities that impose the municipal quality of life gross receipts tax must appoint a cultural advisory board to oversee the revenue distribution. The cultural advisory board will establish qualifications for organizations to receive funding, develop guidelines and recommendations for funding levels and establish reporting requirements.

See page 8 for the municipal quality of life gross receipts tax model ordinance.

SUPPLEMENTAL MUNICIPAL GROSS RECEIPTS TAX

Imposed by only two municipalities (until associated bonds are paid off), the proceeds are used to reconstruct water supply systems. No new enactments of this tax have been permitted since February 1986.

MUNICIPAL REGIONAL SPACEPORT GROSS RECEIPTS TAX (7-19D-15)

The governing body of a municipality which has become a member of a regional spaceport district must, by December 31, 2008, impose by ordinance

June 2013

an excise tax at a rate not to exceed one-half of one percent (.50%) of taxable gross receipts of a person engaging in business in the municipality for the privilege of engaging in business. Such a tax may be imposed in increments of not less than one-sixteenth of one percent (.0625%), but in total may not exceed the one-half of one percent (.50%) limit. The governing body must dedicate at least 75 percent of the proceeds of this tax to the regional spaceport district for the financing, planning, designing, engineering and construction of a spaceport pursuant to the regional spaceport district act. The governing body may dedicate no more than 25 percent of the revenue for spaceport-related projects as approved by resolution of the governing body of the municipality. The tax cannot become effective until approved by a majority of voters in an election.

See page 9 for the municipal regional spaceport gross receipts tax model ordinance.

MUNICIPAL HIGHER EDUCATION FACILITIES GROSS RECEIPTS TAX (7-19D-16)

Eligible municipalities may impose the municipal higher education facilities gross receipts tax up to one-fourth percent of one percent (.25%). An eligible municipality is one with a population of more than 50,000 in the last decennial census and which is located in a Class B County with a net taxable value for property tax purposes of more than \$2 billion⁴. The tax can be imposed in increments of one-sixteenth of one percent (.0625%). The tax cannot be imposed for a period longer than 20 years. Revenue from the municipal higher education gross receipts tax is to be dedicated for acquisition, construction, renovation or improvement of facilities of a four-year post-secondary public educational institution located in the municipality and acquisition of or improvements to land for those facilities or payment of municipal higher education facilities gross receipts tax revenue bonds issued pursuant to Chapter 3, Article 31 NMSA 1978. No increment of

⁴ Currently Rio Rancho (Sandoval County) is the only eligible municipality for the municipal higher education facilities gross receipts tax.

the municipal higher education gross receipts tax may be effective until it is approved in an election by the majority of the voters in the election.

See page 9 for the municipal higher education facilities gross receipts tax model ordinance.

FEDERAL WATER PROJECT GROSS RECEIPTS TAX (7-19D-17)

Eligible municipalities may impose the federal water project gross receipts tax at a rate not to exceed one-four percent (.25%) on any person engaging in business in the municipality. An eligible municipality is one located in a Class B County that has a population pursuant to the most recent federal decennial census of greater than twenty thousand but less than twenty-five thousand⁵. Revenue from this tax must be used for the repayment of loan obligations to the federal government for the construction, expansion, operation and maintenance of a water delivery system and for the expansion, operation and maintenance of that water delivery system after the loan obligation to the federal government is retired or repaid. The revenue from the federal water project gross receipts tax shall not be dedicated to repay revenue bonds or any other form of bonds. No increment of the federal water project gross receipts tax may be effective until it is approved in an election by the majority of the voters in the municipality. A municipality that imposes the federal water project gross receipts tax shall not also impose a municipal capital outlay gross receipts tax.

See page 10 for the federal water project gross receipts tax model ordinance.

MUNICIPAL HOLD HARMLESS GROSS RECEIPTS TAX

Municipalities can impose a maximum municipal hold harmless gross receipts tax of three-eighths of one percent (.375%). The tax can be implemented by adoption of one or more ordinances, in one-eighth

⁵ Currently Gallup (McKinley County) is the only eligible municipality for the federal water project gross receipts tax.

increments up to an aggregate rate of three-eighths percent. Municipalities may impose increments of one-eighth of one percent. Proceeds from the tax may be dedicated to a specific purpose or area of municipal government services, including but not limited to police protection, fire protection, public transportation or street repair and maintenance. No election is required and voters cannot petition for an election.

Any law that imposes or authorizes the imposition of a municipal hold harmless gross receipts tax or that affects the municipal hold harmless gross receipts tax, or any supplemental law shall not be repealed or amended or otherwise directly or indirectly modified in such a manner as to impair adversely any outstanding revenue bonds that may be secured by a pledge of such municipal hold harmless gross receipts tax unless such outstanding revenue bonds have been discharged in full or provision has been fully made.

See page 11 for the municipal hold harmless gross receipts tax model ordinance.

AMENDING AN EXISTING ORDINANCE

The only section of a Municipal Local Option Gross Receipts Tax Ordinance that can be amended is Section 4, the dedication section, and it may only be amended if the revenues are not committed to payment of bonds. The procedure for enacting an ordinance to amend an ordinance and any election requirement are the same as those for enacting an original ordinance. If an election is held and the electorate fails to approve the amendment, the existing increment of tax shall continue in effect and shall be dedicated for the purposes specified in the original ordinance. The municipality must wait one year from the election date before attempting to amend the purpose for the revenue again. See model ordinance for amending a dedication of a municipal local option gross receipts tax on page 10.

REPEALING AN EXISTING ORDINANCE

The procedure for enacting an ordinance to repeal an ordinance and any election requirements are the

same as for enacting an original ordinance. See model ordinance for repealing a municipal local option gross receipts tax on page 10.

STEPS TO ENACT AN ORDINANCE

1. Obtain a copy of the model ordinance from the Taxation and Revenue Department. The Department model ordinance, after it has been filled in, must be adopted as provided. Any other format must be approved in advance by the Taxation and Revenue Department. (See sample ordinances on pages 6 through 10.)

2. Fill out the model ordinance. Section 1 of the ordinance should be completed to indicate the proposed tax rate (either .0625%, .125%, .25%, .50%, .75%, 1.0% or 1.25% depending on which type of tax is being proposed).

Section 4 should be completed to indicate the specific purpose to which the revenue will be dedicated.

In Section 5, fill in the effective date of either January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date the ordinance is to be delivered or mailed to the department. The delivery or mailing date is no more than 5 days after: a) the date the governing body adopts the ordinance if a referendum petition is not received; b) the date of the election if a valid petition is received and the ordinance is approved by the electorate; or c) the date of the election if the governing body mandates an election on the ordinance and the ordinance is approved by the electorate.

Section 6 is mandatory and must be completed when enacting the:

- Municipal quality of life gross receipts tax;
- Municipal higher education facilities gross receipts tax.

Section 6 is optional and should be completed only if the county wants the ordinance to expire (sunset) on a specific date (either January 1 or July 1) for the

following impositions:

- Municipal gross receipts tax;
- Municipal infrastructure gross receipts tax;
- Municipal environmental services gross receipts tax;
- Municipal capital outlay gross receipts tax;
- Municipal regional spaceport gross receipts tax;
- Federal water project gross receipts tax; and
- Municipal hold harmless gross receipts tax.

3. Publish a notice of the proposed ordinance. The municipality gives notice of the proposed ordinance by publishing its title and subject matter at least two weeks prior to consideration of final action on the ordinance by the governing body.

4. Follow the appropriate election procedure. See Table 1 for the procedure when a municipality opts for an election or if an election is required (positive referendum). See Table 2 for the procedure when the municipality opts for a petition (negative referendum) and a valid petition is filed. See Table 3 for the procedure when the municipality opts for a petition (negative referendum) and no petition is filed or when no election is required. If an election is held and the electorate fails to approve the ordinance, the municipality must wait one year from the election date before attempting to impose, amend or repeal the increment of tax again. Specific questions concerning the election process should be directed to the Information Services Division of the NM Municipal League at (505) 982-5573 (in Santa Fe) or 1-800-432-2036 (outside Santa Fe).

5. Send the ordinance to the Department. Mail or deliver a certified copy of the approved ordinance to the Department: 1) within five days after the expiration of the petition period if no petition for referendum is filed, 2) within five days after the election is held and the election results are certified and the ordinance is approved, or 3) within five days from the date the governing body approves the ordinance where no election is required. (If a referendum is held and the ordinance is not approved by the electorate, please inform the Department.) Send the ordinance by certified mail, return receipt

requested, with a copy of the canvass of the election or a signed statement that no petition for referendum was received or that no election was required, to:

Taxation and Revenue Department
Tax Information and Policy Office
P. O. Box 630
Santa Fe, NM 87504-0630

Failure to notify the Department will result in the Department's taking no action to collect the tax. Failure to notify the Department within the required time may result in a delay of at least six months in the effective date of the tax.

6. *Publish the adopted ordinance.* The municipal clerk publishes the adopted ordinance in its entirety or by title and summary any time from one day after the electorate approves the ordinance or the petition waiting period expires until five days before the effective date of the ordinance.

7. *Return the survey table to the Department.* Every six months (March and September) the Department sends a survey table (see page 12 for sample survey table) to each municipality. The survey's main purpose is to confirm the municipality tax rates. It is important that you respond even if there have been no changes. Please return the completed survey immediately to the attention of the Tax Information and Policy Office at the address provided in Step 5, with corrections noted and copies of adopted tax ordinances, amended tax ordinances or repealed tax ordinances attached.

MODEL ORDINANCE - MGRT - 2013
Municipal Gross Receipts Tax
Adopting a Tax Increment

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to [one-eighth of one percent (.125%) or one-fourth of one percent (.25%)] of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal gross receipts tax will be used for the purpose(s) listed below:

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

Section 6. Delayed Repeal. (Optional) Ordinance Number _____ (if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - MIGRT - 2013
Municipal Infrastructure Gross Receipts Tax
Adopting a Tax Increment

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL INFRASTRUCTURE
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to [one-sixteenth of one percent (.0625%), one-eighth of one percent (.125%), three-sixteenths of one percent (.1875%), or one-fourth of one percent (.25%)] of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal infrastructure gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal infrastructure gross receipts tax will be used for the purpose(s) listed below:

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

Section 6. Delayed Repeal. (Optional) Ordinance Number _____ (if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - MESGRT - 2013
Municipal Environmental Services Gross Receipts Tax
Adopting a Tax Increment - 1

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL ENVIRONMENTAL SERVICES
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to one-sixteenth of one percent (.0625%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal environmental services gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal environmental services gross receipts tax will be used for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

Section 5. Effective Date. The effective date of the municipal environmental services gross receipts tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted.

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20____.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - MESGRT - 2013
Municipal Environmental Services Gross Receipts Tax
Adopting a Tax Increment - 2

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL ENVIRONMENTAL SERVICES
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to one-fourth of one percent (.25%) or one-half of one percent (.50%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal environmental services gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal environmental services gross receipts tax will be used for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

Section 5. Effective Date. The effective date of the municipal environmental services gross receipts tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted.

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20____.

ATTEST: (Signatures of Municipal Clerk and Mayor)

**MODEL ORDINANCE - MCOGRT - 2013
Municipal Capital Outlay Gross Receipts Tax
Adopting a Tax Increment**

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL CAPITAL OUTLAY
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to [one-sixteenth of one percent (.0625%), one-eighth of one percent (.125%), three-sixteenths of one percent (.1875%), or one-fourth of one percent (.25%)] of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal capital outlay gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal capital outlay gross receipts tax will be used for the purpose(s) listed below:

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

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

**MODEL ORDINANCE - MQLGRT - 2013
Municipal Quality of Life Gross Receipts Tax
Adopting a Tax Increment**

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL QUALITY OF LIFE
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to [one-sixteenth of one percent (.0625%), one-eighth of one percent (.125%), three-sixteenths of one percent (.1875%), or one-fourth of one percent (.25%)] of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal quality of life gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal quality of life gross receipts tax must be dedicated to cultural programs and activities provided by a local government and to cultural programs, events and activities provided by contract or operating agreement with nonprofit or publicly owned cultural organizations and institutions.

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

Section 6. Delayed Repeal. (Mandatory) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - MRSVRT - 2013
Municipal Regional Spaceport Gross Receipts Tax
Adopting a Tax Increment

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL REGIONAL SPACEPORT
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-sixteenth of one percent (.0625%), one-eighth of one percent (.125%), three-sixteenths of one percent (.1875%), one-fourth of one percent (.25%), five-sixteenths of one percent (.3125%), six-sixteenths of one percent (.375%), seven-sixteenths of one percent (.4375%) or one-half of one percent (.50%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "the municipal regional spaceport gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal regional spaceport gross receipts tax will be used for the purpose(s) listed below:

The governing body must dedicate at least 75% of the proceeds of this tax to the regional spaceport district for the financing, planning, designing, engineering and construction of a spaceport pursuant to the Regional Spaceport District Act. The governing body may dedicate no more than 25% of the revenue for spaceport-related projects as approved by resolution of the governing body of the municipality.

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

Section 6. Delayed Repeal. (Optional) Ordinance Number _____ (if it becomes law) is repealed effective _____.

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20____.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE – MHEFGRT - 2013
Municipal Higher Education Facilities Gross Receipts Tax
Adopting a Tax Increment

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL HIGHER EDUCATION FACILITIES
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to one-sixteenth of one percent (.0625%), one eighth of one percent (.125%), three-sixteenths of one percent (.1875%), or one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal higher education facilities gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal higher education facilities gross receipts tax will be used for: 1) the acquisition, construction, renovation or improvement of facilities of a four-year post-secondary public educational institution located in the municipality and 2) acquisition of or improvements to land for those facilities or for payment of municipal higher education facilities gross receipts tax revenue bonds issued pursuant to Chapter 3, Article 31 NMSA 1978.

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

Section 6. Delayed Repeal. (Mandatory) Ordinance Number _____ (if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20____.

ATTEST: (Signatures of Municipal Clerk and Mayor)

**MODEL ORDINANCE - FWPGRT - 2013
Federal Water Project Gross Receipts Tax
Adopting a Tax Increment**

ORDINANCE NUMBER _____
ADOPTING A FEDERAL WATER PROJECT
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "federal water project gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the federal water projects gross receipts tax will be used for the purpose(s) listed below:

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

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

**MODEL ORDINANCE – MHHGRT – 2013
Municipal Hold Harmless Gross Receipts Tax
Adopting a Tax Increment**

ORDINANCE NUMBER _____
ADOPTING A MUNICIPAL HOLD HARMLESS
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of Municipality):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to one-eighth of one percent (.125%) or one-fourth of one percent (.25%) or three eighths of one percent (.375%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal hold harmless gross receipts tax."

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

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

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

Section 4. Dedication. Revenue from the municipal hold harmless gross receipts tax will be used for the purpose(s) listed below:

Section 5. Effective Date. The effective date of the municipal hold harmless gross receipts tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted.

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - AMEND - 2013
Municipal Local Option Gross Receipts Tax
Amending a Dedication

ORDINANCE NUMBER _____
AMENDING THE DEDICATION OF A MUNICIPAL
LOCAL OPTION GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF (Name of the Municipality) that Section 4 of Ordinance Number , effective (date) , and imposing (percent of tax) is amended to read:

Section 4. Dedication. Revenue from the (type of tax) gross receipts tax will be used for the purpose(s) listed below:

The effective date of this amendment shall be (January 1 or July 1) , whichever date occurs first after the expiration of at least three months from the date this ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

MODEL ORDINANCE - REPEAL - 2013
Municipal Local Option Gross Receipts Tax
Repealing a Tax

ORDINANCE NUMBER _____
REPEALING A MUNICIPAL LOCAL OPTION
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF (Name of the Municipality) that Ordinance Number , effective (date) , and imposing (percent of tax) of (type of tax) shall be repealed effective (January 1 or July 1) , whichever date occurs first after the expiration of at least three months from the date this ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF _____
THIS _____ DAY OF _____ 20__.

ATTEST: (Signatures of Municipal Clerk and Mayor)

POINTS TO REMEMBER

1. To be effective on July 1, all action necessary to adopt an ordinance imposing a tax must be completed on or before the last day of March of that year.
2. To be effective on January 1, all action necessary to adopt an ordinance imposing a tax must be completed on or before the last day of September of the previous year.
3. Actions necessary to adopt the ordinance include, completion of required petition periods, notification that no petition was filed, elections held and notifying the Taxation and Revenue Department of election results.
4. Failure to adopt the ordinance using the *model ordinance* furnished by the Taxation and Revenue Department will invalidate any ordinance adopted that imposes any municipal local option gross receipts tax.
5. If an election is held and the electorate fails to approve the proposed ordinance, amendment or repeal, the municipality must wait one year from the election date before attempting to impose, amend or repeal the increment of tax again.
6. Failure to submit a certified copy of the ordinance to the Taxation and Revenue Department within 5 days after the ordinance is adopted may result in the loss of the revenue for at least six months.
7. The Tax Information and Policy Office of the Taxation and Revenue Department can assist and advise you concerning the adoption of any municipal gross receipts tax ordinance. Please visit our website at <http://www.tax.newmexico.gov/Tax-Library/For-Governments/Pages/Home.aspx> or call (505) 827-0679. Questions concerning the election process should be directed to the Information Services Division of the NM Municipal League at (505) 982-5573 (in Santa Fe) or 1-800-432-2036 (outside Santa Fe).

TABLE OF ENACTMENT DATES - MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES

The *Table of Enactment Dates* on the following page should be used by the municipality to keep a record of each ordinance enacted. The Taxation and Revenue Department will send a survey table to each municipality every six months asking for this information. Please feel free to copy this table for your use.

TABLE OF ENACTMENT DATES - MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES

(to be updated every time an ordinance is enacted, amended or repealed)

MUNICIPALITY: _____

MUNICIPAL CODE _____

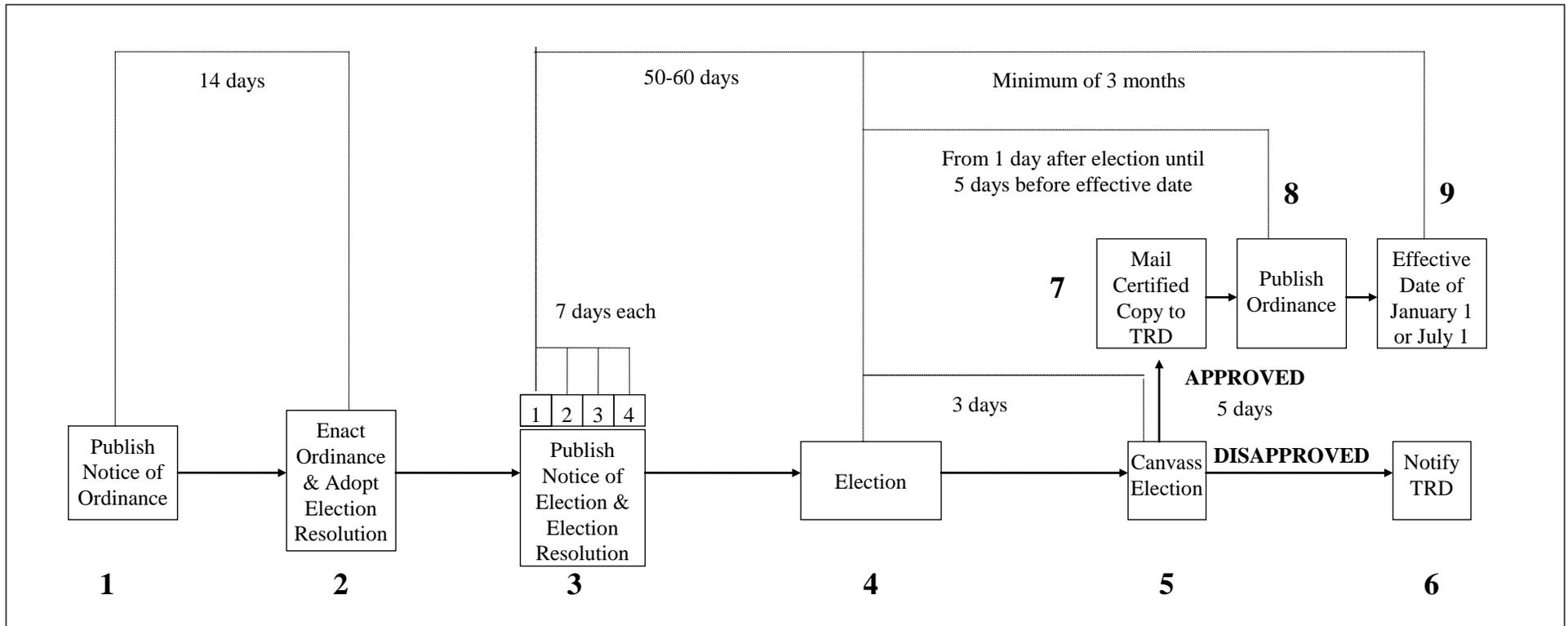
DATE: _____

SIGNATURE _____

DATE _____

Type of Tax	Ordinance Number	Effective Date	Dedication	Sunset or Amendment Date (if applicable)	Rate
Municipal Gross Receipts-1st 1/4%					
Municipal Gross Receipts-2nd 1/4%					
Municipal Gross Receipts-3rd 1/4%					
Municipal Gross Receipts-4th 1/4%					
Municipal Gross Receipts-5th 1/4%					
Municipal Gross Receipts-6th 1/4%					
Municipal Environmental Gross Receipts					
Municipal Infrastructure Gross Receipts - 1st 1/16%					
Municipal Infrastructure Gross Receipts - 2nd 1/16%					
Municipal Infrastructure Gross Receipts - 3rd 1/16%					
Municipal Infrastructure Gross Receipts - 4th 1/16%					
Municipal Capital Outlay Gross Receipts					
Municipal Quality of Life Gross Receipts					
Municipal Regional Spaceport Gross Receipts					
Municipal Higher Education Gross Receipts Tax					
Federal Water Project Gross Receipts Tax					
Municipal Hold Harmless Gross Receipts Tax					
Supplemental Municipal Gross Receipts - 1%					
Total Municipal Gross Receipts Tax Rate					
County Gross Receipts Tax Rate					
State Gross Receipts Tax Rate - 5.125%					5.125%
Total Combined Rate of all Ordinances Including State & County Gross Receipts Tax Rate					

TABLE 1
ELECTION PROCESS CALENDAR
MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES
Municipality Opts for Election or an Election is Required (Positive Referendum)

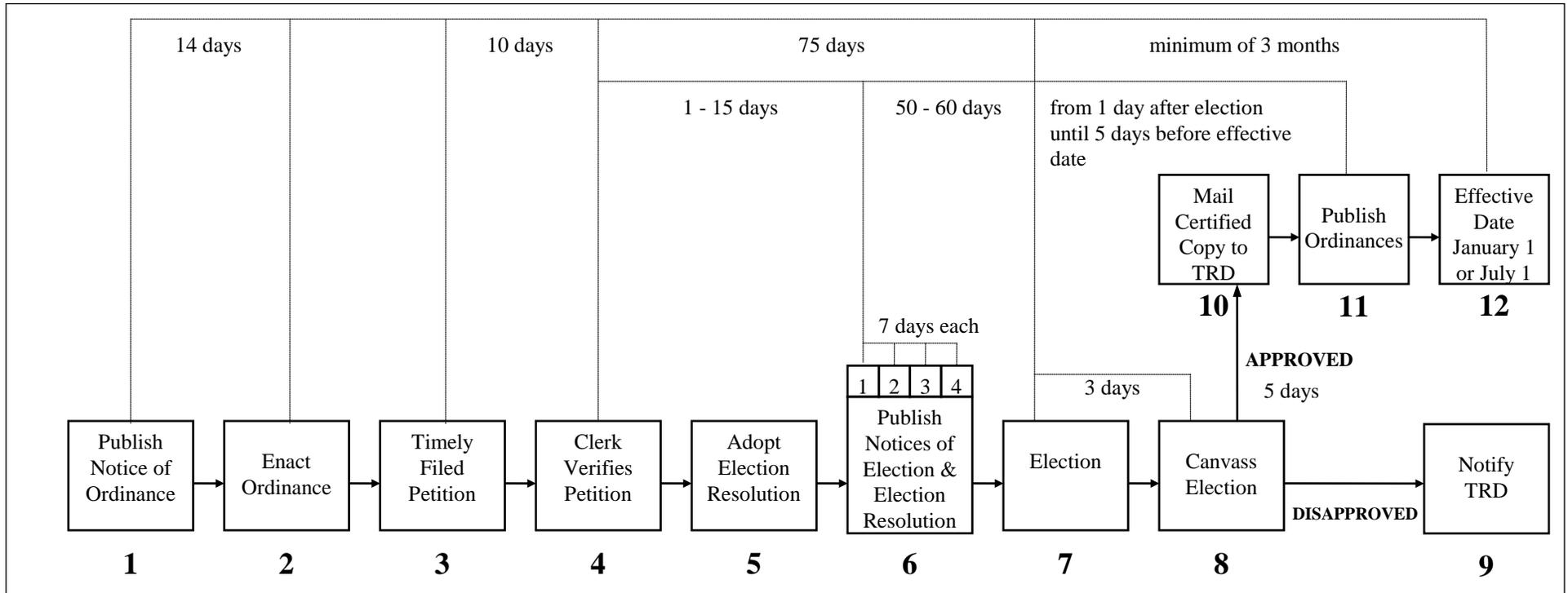


ELECTION PROCESS CALENDAR

1. The municipality gives notice of the proposed ordinance by publishing its title and subject matter at least two weeks prior to consideration of the ordinance by the governing body.
2. The governing body enacts the ordinance and adopts a resolution calling for an election. **The model ordinance provided by the Taxation and Revenue Department, which includes an election certification, must be adopted verbatim.**
3. The municipal clerk publishes the first notice of election 50 to 60 days before the election and subsequent notices, one each for the four consecutive weeks thereafter.
4. The municipal clerk conducts the election.
5. The municipal clerk canvasses and certifies the election results.
6. The municipal clerk must notify the Taxation and Revenue Department if the ordinance is disapproved by the electorate, or proceed with step 7.
7. The municipal clerk sends a certified copy of the approved ordinance to the Taxation and Revenue Department within 5 days after the election results are certified. The copy should be sent by certified mail, return receipt requested, or it should be hand delivered to the Department. The municipality must keep a copy of the ordinance for its official records. **Failure to deliver a certified copy to the Department may result in the Department's taking no action to collect the tax and a delay of at least six (6) months of the expected revenue.**
8. The municipal clerk publishes the adopted ordinance in its entirety or by title and summary any time from 1 day after the electorate approves the ordinance until 5 days before its effective date.
9. The ordinance becomes effective January 1 or July 1.

TABLE 2
 PETITION PROCESS CALENDAR
MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES

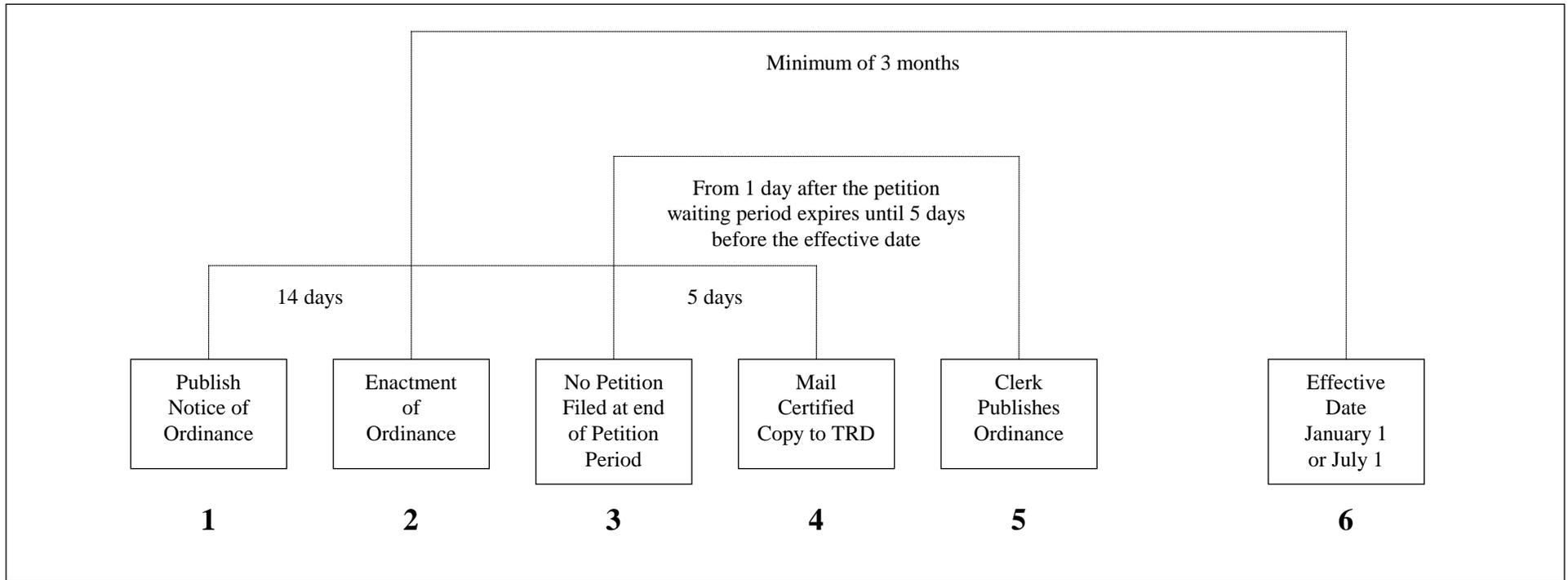
Municipality Opts for Petition (Negative Referendum) and **VALID PETITION IS FILED** by the End of a Petition Period



PETITION FILED

1. The municipality gives notice of the proposed ordinance by publishing its title and subject matter at least two weeks prior to consideration of the ordinance by the governing body.
2. The governing body enacts the ordinance. **The model ordinance provided by the Taxation and Revenue Department, which includes an election certification, must be adopted verbatim.**
3. Registered voters file with the municipal clerk a valid petition calling for a referendum. The petition must be filed by or before the end of the petition period.
4. The municipal clerk verifies the petition. To be valid it must contain the signatures of 5% of the registered voters in the municipality who were registered to vote in the most recent general election.
5. The governing body adopts a resolution calling for an election.
6. The municipal clerk publishes the first notice of election 50 to 60 days before the election and subsequent notices, one each for the four consecutive weeks thereafter.
7. The municipal clerk conducts the election.
8. The municipal clerk canvasses and certifies the election results.
9. The municipal clerk must notify the Taxation and Revenue Department if the ordinance is disapproved by the electorate, or proceed with step 10.
10. The municipal clerk sends a certified copy of the approved ordinance to the Taxation and Revenue Department within 5 days after the election results are certified. The copy should be sent by certified mail, return receipt requested, or it should be hand delivered to the Department. The municipality must keep a copy of the ordinance for its official records. **Failure to deliver a certified copy to the Department may result in the Department's taking no action to collect the tax and a delay of at least six (6) months of the expected revenue.**
11. The municipal clerk publishes the adopted ordinance in its entirety or by title and summary any time from 1 day after the electorate approves the ordinance until 5 days before its effective date.
12. The ordinance becomes effective January 1 or July 1.

TABLE 3
 PETITION PROCESS CALENDAR
MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES
 Municipality Opts for Petition (Negative Referendum) and **NO PETITION IS FILED** by the End of a Petition Period



NO PETITION FILED

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. The municipality gives notice of the proposed ordinance by publishing its title and subject matter at least two weeks prior to consideration of the ordinance by the governing body. 2. The governing body enacts the ordinance. The model ordinance provided by the Taxation and Revenue Department, which includes an election certification, must be adopted verbatim. 3. Voters do not file a petition calling for a referendum within the petition period. 4. The municipal clerk sends a certified copy of the approved ordinance to the Taxation and Revenue Department within 5 days. The copy should be sent by certified mail, return receipt requested, or it | <p>should be hand delivered to the Department. The municipality must keep a copy of the ordinance for its official records. Failure to deliver a certified copy to the Department may result in the Department's taking no action to collect the tax and a delay of at least six (6) months of the expected revenue. The clerk sends a written statement that no valid petition for referendum was received.</p> <ol style="list-style-type: none"> 5. The municipal clerk publishes the adopted ordinance in its entirety or by title and summary any time from 1 day after the expiration of the petition period until 5 days before its effective date. 6. The ordinance becomes effective January 1 or July 1. |
|---|---|