

INCORPORATED COUNTY OF LOS ALAMOS ORDINANCE NO. 681

**AN ORDINANCE AMENDING SECTION 6 OF
INCORPORATED COUNTY OF LOS ALAMOS ORDINANCE NO. 534
TO EXTEND TO JANUARY 1, 2024, THE TIME IN WHICH AN
ELECTION MAY BE HELD TO REAUTHORIZE
THE REGIONAL GROSS RECEIPTS TAX**

WHEREAS, Ordinance Number 534 became effective July 1, 2009, imposing a one eighth of one percent (.125%) County Regional Transit Gross Receipts Tax pursuant to NMSA 1978, Section 7-20E-23; and

WHEREAS, the County Regional Transit Gross Receipts Tax will be repealed on January 1, 2024, unless a reauthorization election for continuation of the County Regional Transit Gross Receipts Tax is held and approved at a general election in November 2022, or a special election in 2023, for a term and rate to be determined at that time; and

WHEREAS, the Board of Directors of North Central Regional Transit District has requested that its four county members change the dates of this reauthorization election in their respective ordinances; and

WHEREAS, this proposed amendment does not change the date the County Regional Transit Gross Receipts Tax will stand repealed if not reauthorized by the citizens through an election, but only provides greater flexibility as to the election dates for the citizens to vote upon whether to reauthorize the County Regional Transit Gross Receipts Tax; and

WHEREAS, the New Mexico Department of Tax and Revenue has reviewed the substance of the proposed amendment contained in this Ordinance, and has approved same for consideration by the four county members of the North Central Regional Transit District.

BE IT ORDAINED BY THE GOVERNING BODY OF THE COUNTY OF LOS ALAMOS:

Section 1. Section 6 of Incorporated County of Los Alamos Ordinance Number 534, imposing the County Regional Gross Receipts Tax is hereby amended by replacing it entirely with the following new Section 6:

“Section 6. Repeal or Reauthorization. This Ordinance No. 534 will be repealed effective January 1, 2024, unless a reauthorization election for continuation of the Regional Transit Gross Receipts Tax is held and approved at a general or special election prior to January 1, 2024, for a term and rate to be determined at that time.”

Section 2. The remainder of Ordinance Number 534 not specifically amended here remains unchanged and in full force and effect.

Section 3. Effective Date: This Ordinance shall be effective thirty (30) days after publication of notice of its adoption.

Section 4. Severability. Should any section, paragraph, clause or provision of this ordinance, for any reason, shall be held to be invalid or unenforceable, the invalidity or

unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this ordinance or Ordinance 534.

Section 5. Repealer. All ordinances or resolutions, or parts thereof, inconsistent herewith are hereby repealed only to the extent of such inconsistency. This repealer shall not be construed to revive any ordinance or resolution, or part thereof, heretofore repealed.

ADOPTED this 3rd day of April, 2018.

**COUNCIL OF THE INCORPORATED
COUNTY OF LOS ALAMOS**

**David Izraelevitz
Council Chair**

ATTEST: (SEAL)

**Naomi D. Maestas
Los Alamos County Clerk**