

## Council Meeting Staff Report

March 6, 2018

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**Agenda No.:** A.

**Indexes (Council Goals):**

**Presenters:** Philo Shelton

**Legislative File:** OR0805-18

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### Title

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.

### Recommended Action

**I introduce, without prejudice, 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 and ask staff to assure that it is published as provided in the County Charter.**

### County Manager's Recommendation

The County Manager recommends that Council introduce this Ordinance.

### Body

Incorporated County of Los Alamos Ordinance No. 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Gross Receipts Tax pursuant to NMSA 1978, Section 7-20E-23; and the County Regional Transit Gross Receipts Tax will be repealed on January 1, 2024, unless a reauthorization election for continuation of the County Regional Transit Gross Receipts Tax is held and approved at a general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 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.

This proposed amendment does not change the date the County Regional Transit Gross Receipts Tax will stand repealed if not reauthorized by the citizens through an election, but only provides greater flexibility as to the election dates for the citizens to vote upon whether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

### Alternatives

Maintain current Ordinance 531 as written. However, this would reduce the renewal opportunities of this Regional GRT to one General Election in 2022 or one Special Election in 2023. ..**Fiscal and**

### Staff Impact/Unplanned Item

Atomic City Transit for Fiscal Year 2018 receives \$1,444,500 from NCRTD for its transit services between Los Alamos, White Rock, Peak Services and associated capital needs. The County Regional Transit Gross Receipts Tax is the main source of this revenue for the funds granted by NCRTD to the County.

### Attachments

A - Incorporated County of Los Alamos Ordinance No. 681