



## SHORT-TERM RENTAL REGISTRATION APPLICATION PROCESS

- 1** Get your NM Tax ID #: Wells Fargo Building 400 N Pennsylvania Ave, Suite 200 or online at [tax.newmexico.gov](http://tax.newmexico.gov).
- 2** Download and complete Registration Application online at [ROSWELL-NM.GOV](http://ROSWELL-NM.GOV). Submit to Business License Clerk for review with \$35 check/money order and necessary documents. **Necessary Documents:** Parking Plan which includes one ADA and one standard space, Fire Inspection, and Site Plan (for addition/remodel if applicable).
- 3** Call Fire Marshal Office (575) 637-5661 and City Building Inspection Office (575) 637-6293 for an appointment.
- 4** City of Roswell will do a Zoning Review of Parking Plan and Site Plan if it is an addition or remodel only).
- 5** City of Roswell will issue registration License issued by the Business License Clerk along with Lodgers' Tax ID.
- 6** You're official! Start collecting Lodgers' Tax and remember to remit collection by the 25th of the succeeding month.

To have your business license issued by the Business License Clerk ensure you have completed the steps outlined above. Those steps are: receive a New Mexico Tax ID number, completed and submitted the Short Term Rental Permit and License Registration form with your payment of \$35 to the Business License Clerk for review, called and set up inspections with the city building and fire inspectors. Insurance certificate and off-street parking plan must be submitted with the Short Term Rental Permit and License Registration form for review from the Planning and Zoning Department. Your business license cannot be issued until all inspections are completed.

Please do not ignore any building deficiencies by the Building Inspector or Fire Marshal that could jeopardize the safety of customers, the public or yourself. **IF YOU ARE NOTIFIED OF SAFETY ISSUES BY THE BUILDING INSPECTOR THOSE ISSUES MUST BE FIXED PRIOR TO OPERATING YOUR BUSINESS. OPERATING WITHOUT FIRST FIXING THE SAFETY ISSUE WILL RESULT IN ACTION TO CEASE YOUR BUSINESS OPERATIONS.**

Please note all inspectors set their own appointments, contact them directly. If you are unable to reach the inspector leave a message with the office assistant with your contact information so that the inspector can follow-up and call you to set an appointment. Fire inspections must be completed prior to building inspections. **UPON COMPLETION OF INSPECTIONS BRING IN A COPY OF THE FIRE INSPECTION SO THAT YOUR BUSINESS LICENSE MAY BE ISSUED.**

Before inspections are completed, return this completed form, documents and \$35 check/money order to the following address. After the business has been approved, the registration will be mailed to you.

CITY OF ROSWELL  
425 N RICHARDSON AVE  
P.O. DRAWER 1838  
ROSWELL NM 88201  
ATTN: BUSINESS LICENSE CLERK

**THANK YOU FOR YOUR COOPERATION.**  
For questions or concerns, please contact:

Stephanie Mervine  
Tourism Manager  
(575) 637-6242  
[s.mervine@roswell-nm.gov](mailto:s.mervine@roswell-nm.gov)



## THE COMPLIANCE INSPECTION SHALL MEET THE FOLLOWING REQUIREMENTS

- A. A serviceable ABC 5-pound metal head type fire extinguisher(s) to be inspected and tagged annually at points of egress, with at least one provided per floor and minimum one per dwelling unit with at least two per dwelling unit if greater than 1,000 square feet, 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 evidence.
- B. Approved (and working) smoke alarms installed as per manufacturer's instruction in every sleeping room, in compliance with the 2015 International Building Code and 2015 International Fire Code, and on every level of the home, including the basement.
- C. Every sleeping room and living area with access to a primary means of escape shall provide a clear, unobstructed path of travel to the outside.
- D. Where approved, an open fire permit in accordance with section 42-42 of the Roswell Code of Ordinances shall be posted at, or immediately adjacent to the primary entrance of the building. Outdoor cooking appliances shall be properly maintained.
- E. Authority for code compliance inspection. By submitting application, the owner authorizes the Roswell Fire Department, the building inspector and code enforcement officer or other designated city employee or representative to conduct a code compliance inspection of the residence at intervals deemed appropriate by the city, or if deemed necessary when it is alleged or suspected that a violation of this section may exist or have occurred.

**Business Registrations are \$35.00 and are required for anyone conducting business within the City of Roswell.**

### Contact List:

**Fire Inspector - Preston Washington (575) 637-5661**

**City Building Inspector - (575) 637-6293**

**Building License Clerk - Nikomi Bejarano (575) 637-6208**

**Tourism Manager - Stephanie Mervine (575) 637-6242**

**CITY OF ROSWELL  
425 N RICHARDSON AVE  
P.O. DRAWER 1838  
ROSWELL NM 88201**



CITY OF ROSWELL
SHORT-TERM RENTALS PERMIT
AND LICENSE REGISTRATION

Which Applies To Your Business: [ ] New Business [ ] New Owner [ ] Renewal

Owner's Name: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_ Driver's License #/State: \_\_\_\_\_ DOB: \_\_\_\_\_

Business Name: \_\_\_\_\_ Business Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_ # of Rooms Offered: \_\_\_\_\_

Amenities: \_\_\_\_\_

Local Representative: \_\_\_\_\_ Phone: \_\_\_\_\_

Form of Business: [ ] Sole Proprietorship [ ] Partnership [ ] LLC [ ] Corporation [ ] Short-Term Rental

Days of Operation (7 day week): \_\_\_\_\_ Hours of Operation (24 hour day): \_\_\_\_\_

NM State Tax ID#: \_\_\_\_\_
(NM TAX ID can be obtained at 400 N. Pennsylvania Ste. 200)

I hereby certify that the foregoing information is correct and to the best of my knowledge.

Signature of Applicant \_\_\_\_\_ Print Name \_\_\_\_\_

Print Title \_\_\_\_\_ Date \_\_\_\_\_

OFFICIAL USE ONLY: \*Note: On a separate sheet show the building layout, label rooms with the intended use(s), this will be used to calculate the required parking spaces. The following departments will inspect the business location prior to the license being issued.

Fire Inspection: \_\_\_\_\_
Building Inspections: \_\_\_\_\_
Planning and Zoning: \_\_\_\_\_

OFFICE USE ONLY:
Fee paid: \_\_\_\_\_ Cash: \_\_\_\_\_ Credit : \_\_\_\_\_ Check #: \_\_\_\_\_ Date Paid: \_\_\_\_\_
Bus Lic. #: \_\_\_\_\_ Lodgers' Tax #: \_\_\_\_\_

ORDINANCE 20-05

AN ORDINANCE OF THE CITY OF ROSWELL AMENDING CHAPTER 23 OF THE ROSWELL CITY CODE RELATING TO LODGER'S TAX

WHEREAS, the City of Roswell is permitted to impose a tax on persons using commercial lodging accommodations pursuant to NMSA 1978, §§ 3-38-13 to -34;

WHEREAS, the New Mexico Legislature recently amended that state statute in the 2019 and 2020 legislative sessions; and

WHEREAS, the City of Roswell desires to update its ordinance to conform to the new provisions of the state statute.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL AS THE GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO, that:

SECTION 1. Roswell City Code Section 23-2 shall be amended to read:

Sec.23-2. - 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:

City manager includes the city manager and any other representative designated by the city manager.

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/rooms or other units of accommodation in, at or upon taxable premises.

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

Occupancy tax means the tax on lodging authorized by this article.

Person means a corporation, firm, other body corporate, partnership, association or individual, including, but not limited to, an executor, administrator, trustee receiver or other representative appointed according to law and acting in a representative capacity, excepting therefrom the United States of America, the state, their agencies, departments or instrumentalities or a political subdivision of the state.

1        *Rent* means the consideration received by a vendor whether in money credits, property or  
2 other consideration valued in money for lodgings subject to occupancy tax authorized by this  
3 article.

4  
5        *Taxable premises* means a hotel, motel or other premises used for lodging that is not the  
6 vendee's household or primary residence.

7  
8        *Temporary lodging* means lodgings for the purpose of housing a vendee within proximity  
9 of the vendee's employment or job location;

10  
11        *Tourist* means a person who travels for the purpose of business, pleasure or culture to a  
12 municipality or county imposing an occupancy tax.

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14        *Tourist-related events* means events that are planned for, promoted to and attended by  
15 tourists.

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17        *Tourist-related facilities and attractions* means facilities and attractions that are intended  
18 to be used by or visited by visitors.

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20        *Tourist-related transportation systems* means transportation systems that provide  
21 transportation for tourists to and from tourist-related facilities, attractions and events.

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23        *Vendee* means a natural person to whom lodgings are furnished for a consideration in the  
24 exercise of the taxable service to lodging.

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26        *Vendor* means a person or the person's agent furnishing lodgings for a consideration in the  
27 exercise of the taxable service of lodging.

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29 SECTION 2.    Roswell City Code Section 23-4 shall be amended to read:

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31        Sec. 23-4. - Exemptions.

32  
33        The occupancy tax shall not apply:

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35        (1) If a vendee:

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37                a. Has been a permanent resident of the taxable premises for a period of at  
38 least 30 consecutive days, unless those premises are temporary lodging; or

39  
40                b. Enters into or has entered into a written agreement for lodgings at the  
41 taxable premises for a period of at least 30 consecutive days, unless those  
42 premises are temporary lodging.

43  
44        (2) If the rent paid by a vendee is less than \$2.00 a day;

45  
46        (3) To lodging accommodations at institutions of the federal government, the state or

- 1           any political subdivision thereof;
- 2       (4) To lodging accommodations at religious, charitable, educational or philanthropic
- 3           institutions, including without limitation such accommodations at summer
- 4           camps operated by such institutions;
- 5
- 6       (5) To clinics, hospitals or other medical facilities; or
- 7
- 8       (6) To privately-owned and operated convalescent homes or homes for the aged,
- 9           infirm, indigent or chronically ill.

10  
11 SECTION 3. Roswell City Code Section 23-9 shall be amended to read:

12  
13       Sec. 23-6. - Reporting and collection.

- 14
- 15       (a) Every vendor providing lodging shall collect the tax thereon on behalf of the city and shall
- 16           act as a trustee therefor.
- 17
- 18       (b) The tax shall be collected from vendees in accordance with this article and shall be charged
- 19           separately from the rent fixed by the vendor for the lodgings.
- 20
- 21       (c) Each vendor licensed under this article shall be liable to the city for the tax provided in this
- 22           article on the rent paid for lodging.
- 23
- 24       (d) Each vendor shall make a report by the twenty-fifth day of each month, on forms provided
- 25           by the City Manager, of the receipts for lodging paid to him in the preceding calendar
- 26           month and shall remit therewith payment of the amounts due to the city. If the twenty-fifth
- 27           falls on a Saturday, Sunday or legal holiday the report is due the next business day. The
- 28           postmark on the envelope determines if a report is filed on time. The report shall include
- 29           sufficient information to enable the city to audit the report, including the amount of tax
- 30           deriving from the thirty-first and subsequent days a vendee rents lodgings in taxable
- 31           premises, and shall be subscribed by the vendor or his duly authorized agent or attorney.
- 32
- 33       (e) The reports of individual vendors, required by subsection (d), are confidential and not
- 34           subject to public inspection.
- 35
- 36       (f) The city will select for annual random audit one or more vendors to verify the amount of
- 37           gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax
- 38           on that rent is collected. Copies of audit completed shall be filed annually with the local
- 39           government division of the department of finance and administration.

40  
41 SECTION 4. Roswell City Code Section 23-9 shall be amended to read:

42  
43       Sec. 23-9. - Administration.

- 44
- 45       (a) Duties assigned to the city manager by this article may be delegated from time to time
- 46           in whole or in part by the city manager as may be useful.

(b) All receipts of the tax levied hereunder, including penalties and interest on delinquent payments, accrued or accruing shall be deposited in a separate account designated as the "Lodger's Tax Ordinance Fund." Any disbursements from said fund shall be made in accordance with law.

(c) Proceeds from the occupancy tax that are collected based on the thirty-first and subsequent days a vendee rents lodgings in taxable premises may be applied by the city to any of the following uses:

(1) Construction, maintenance and renovation of City owned tourist attractions and related facilities, including sports tourism;

(2) Financial support for public safety and community development efforts; and

(3) City support for economic development related projects.

SECTION 5. All ordinances or parts of ordinances in conflict or inconsistent herewith are hereby repealed to the extent of such inconsistency. This repealer shall not be construed to revive any ordinance or part of any ordinance heretofore repealed.

SECTION 6. If any section, paragraph, clause or provisions 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 other part of this ordinance.

SECTION 7. In accordance with state statute, this ordinance shall be effective after five (5) days following its publication as required by law.

PASSED, ADOPTED, SIGNED and APPROVED this 13<sup>th</sup> day of August 2020.

CITY SEAL



*Dennis Kintigh*  
Dennis Kintigh, Mayor

ATTEST

*Sharon Coll*  
Sharon Coll, City Clerk



**CITY OF ROSWELL**  
**REPORTING FORM - LODGERS' TAX**  
**& CONVENTION CENTER BED FEE**  
*For Motels, Hotels, B&Bs, RVs and Short-Term Rentals*

Today's Date: \_\_\_\_\_ Check Type of Business:  Motel  Hotel  RV  B&B  Short-Term Rental

Establishment: \_\_\_\_\_

Address: \_\_\_\_\_ City/State: \_\_\_\_\_

Zip Code: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Cell: \_\_\_\_\_

Month Reported: \_\_\_\_\_ Gross Receipts Subject to Lodgers' Tax \$: \_\_\_\_\_

Tax remitted (5% of receipts) \$: \_\_\_\_\_ Number of Room Nights Rented (1-30 Nights): \_\_\_\_\_

Number of Room Nights Rented (31+ Nights): \_\_\_\_\_

Convention Center Fee \$2.50 per room/night (1-15) \$: \_\_\_\_\_ TOTAL DUE \$: \_\_\_\_\_

Number of Room Nights Rented: \_\_\_\_\_

I hereby certify that the above is a true and correct statement of receipts subject to Lodgers' Tax and the Convention Center Bed Fee.

\_\_\_\_\_  
 Signature of Applicant Print Name

\_\_\_\_\_  
 Print Title: Date

**THIS FORM MUST BE RETURNED WITH REMITTANCE ON OR BEFORE THE 25<sup>TH</sup> OF MONTH SUCCEEDING THE MONTH REPORTED. DELINQUENT PAYMENTS MAY BE SUBJECT TO INTEREST AND PENALTY**

**SEND TO: CITY OF ROSWELL**  
 425 N. RICHARDSON AVE  
 ROSWELL, NM 88201  
 ATTN: STEPHANIE MERVINE  
 TOURISM MANAGER

Sec. 23-8. - Collection procedures, remedies, etc.  
 (a) If any vendor makes a return as provided by this article, without paying the tax then due, he shall be liable for the tax and a penalty equal to ten percent thereof but not less than \$100.00 penalty in addition to the tax, without notice from the city with regard thereto. Promptly thereafter, the city shall give the delinquent vendor written notice of such estimated tax, penalty and interest, which notice shall be served personally or by certified mail.  
 (b) If a vendor neglects or refuses to make the required return and pay the tax as provided by this article, the clerk-treasurer shall make an estimate based upon examination of the vendor's books and records, or upon any information in its possession, or that may come into its possession, of the amount of the rent of the delinquent vendor for the period in respect to which he has failed to make return, and upon the basis of such estimated amount shall compute and assess the tax payable by the delinquent vendor, adding to the sum thus arrived at a penalty equal to 10% percent thereof, but not less than \$10.00. Promptly thereafter the city shall give the delinquent vendor written notice of such estimated tax, penalty and interest, which notice shall be served personally or by certified mail.  
 (c) If payments are not made by the vendor within 15 days of such notice, the city manager shall 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 of not exceeding 1% a month, the costs of collection and reasonable attorneys' fees incurred in connection therewith.  
 (d) It shall be unlawful for any person to fail to pay the tax, to remit the proceeds thereof to the city or to account properly for any lodging and the tax proceeds pertaining thereto. (Code 1984 § 14-73; Ord. No. 1276, 5-1996; Ord. No. 1320, 4-1999) State Law reference— Collection of delinquencies, NMSA 1978, § 3-38-18.

**FOR OFFICIAL USE ONLY**

Fee paid: \_\_\_\_\_ Cash: \_\_\_\_\_ Check #: \_\_\_\_\_ Credit Card: \_\_\_\_\_

Approved By: \_\_\_\_\_ Company Name: \_\_\_\_\_ Date: \_\_\_\_\_

**PROPOSED ORDINANCE 20-05**  
**Lodgers' Tax Update**  
Amending Chapter 23, Article 1 of the Roswell City Code  
ITEM NO. 5  
(PERRY / JENNINGS)



## Lodgers Tax Legislative Updates

The City is permitted to impose a tax on lodgers within the city limits pursuant to state statute, NMSA 1978, §§ 3-38-13 to -24. The extent of the tax is defined by state statute.

- Recent amendments to the Lodgers Tax Act
  - SB 106 (2019)
  - HB 117 (2020)
- Amendments eliminate or restrict exemptions to lodgers tax
- SB 106 – effective Jan. 1, 2020
- HB 117 – effective July 1, 2020
- Proposed ordinance would update City's Lodgers Tax provisions based on SB 106 and HB 117



# Proposed Ordinance 20-05 Lodgers' Tax

## Background SB106

- The new law, which went into effect on January 1, 2020, closes a loophole that exempts short-term rental hosts offering fewer than three rooms from collecting local lodging tax.
- Vacation rental hosts in New Mexico are also required to pay the state's gross receipts tax.
- Under the new law, short-term rental hosts, no matter how many rooms they offer, must pay local lodgers' tax in communities that levy the tax.

## Background HB117

- Restricts exemptions for lodging greater than 30 days if “temporary lodging”
- Adds new subsection (B) Tax collected after 30<sup>th</sup> day may be used for any municipality purposed outlined as
  - Construction, maintenance and renovation of City owned tourist attractions and related facilities, including sports tourism;
  - Financial support for public safety and community development efforts; and
  - Promotion of economic development related projects

## Proposed Ordinance 20-05 Lodgers' Tax

- The definition of “short-term rental” in New Mexico.
- Short-term rentals in New Mexico are those used for transient accommodations.
- Roswell, New Mexico has over 64 short term rentals active that fall under the new law.
- The following are just a few of the short term rental web platforms.



# Proposed Ordinance 20-05

## Current Status

- Legal Committee on April 23, 2020 made a recommendation to full City Council authorizing the advertisement for a public hearing and vote on proposed Ordinance 20-05 Lodgers' Tax Update.
- Heard at City Council at the June 2020 regular meeting and referred back to Legal Committee to include language that went into effective 7/1/20.
- Legal Committee on June 25, 2020 – no action due to lack of quorum
- Presented at Finance on July 2, 2020 passed (4-0)



# Proposed Ordinance 20-05 Lodgers Tax Update

- This revision to the ordinance follows state statute in removing that exemption from the tax. The state statute went into effect January 1, 2020 SB 106 and HB117 effective July 1, 2020.
- It is anticipated that the City would see an increase in Lodgers' Tax revenue as a result of eliminating exemptions.

**Action Requested:** Approve amended changes as outlined in State Statute to update City's Lodgers' Tax provisions based on SB106 and HB117

1  
2  
3 **ORDINANCE 20-05**

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5 **THE ROSWELL CITY CODE RELATING TO LODGER'S TAX**

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33 (e) The reports of individual vendors, required by subsection (d), are confidential and not  
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37 gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax  
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46 in whole or in part by the city manager as may be useful.

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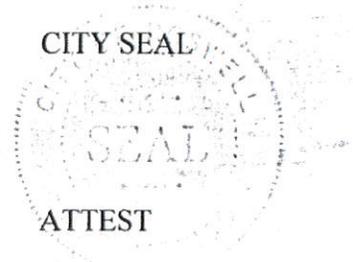
SECTION 5. All ordinances or parts of ordinances in conflict or inconsistent herewith are hereby repealed to the extent of such inconsistency. This repealer shall not be construed to revive any ordinance or part of any ordinance heretofore repealed.

SECTION 6. If any section, paragraph, clause or provisions 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 other part of this ordinance.

SECTION 7. In accordance with state statute, this ordinance shall be effective after five (5) days following its publication as required by law.

PASSED, ADOPTED, SIGNED and APPROVED this 13<sup>th</sup> day of August 2020.

CITY SEAL



ATTEST

*Dennis Kintigh*  
Dennis Kintigh, Mayor

*Sharon Coll*

Sharon Coll, City Clerk

**ORDINANCE 20-05**

**AN ORDINANCE OF THE CITY OF ROSWELL AMENDING CHAPTER 23 OF THE ROSWELL CITY CODE RELATING TO LODGER'S TAX**

WHEREAS, the City of Roswell is permitted to impose a tax on persons using commercial lodging accommodations pursuant to NMSA 1978, §§ 3-38-13 to -34;

WHEREAS, the New Mexico Legislature recently amended that state statute in the 2019 and 2020 legislative sessions; and

WHEREAS, the City of Roswell desires to update its ordinance to conform to the new provisions of the state statute.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL AS THE GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO, that:

SECTION 1. Roswell City Code Section 23-2 shall be amended to read:

Sec.23-2. - 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:

*City manager* includes the city manager and any other representative designated by the city manager.

*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/rooms or other units of accommodation in, at or upon taxable premises.

*Lodgings* means the rooms or other accommodations furnished by a vendor to a vendee in furnishing the taxable service of lodging.

*Occupancy tax* means the tax on lodging authorized by this article.

*Person* means a corporation, firm, other body corporate, partnership, association or individual, including, but not limited to, an executor, administrator, trustee receiver or other representative appointed according to law and acting in a representative capacity, excepting therefrom the United States of America, the state, their agencies, departments or instrumentalities or a political subdivision of the state.

1           *Rent* means the consideration received by a vendor whether in money credits, property or  
2 other consideration valued in money for lodgings subject to occupancy tax authorized by this  
3 article.

4  
5           *Taxable premises* means a hotel, motel or other premises used for lodging that is not the  
6 vendee's household or primary residence.

7  
8           *Temporary lodging* means lodgings for the purpose of housing a vendee within proximity  
9 of the vendee's employment or job location;

10  
11           *Tourist* means a person who travels for the purpose of business, pleasure or culture to a  
12 municipality or county imposing an occupancy tax.

13  
14           *Tourist-related events* means events that are planned for, promoted to and attended by  
15 tourists.

16  
17           *Tourist-related facilities and attractions* means facilities and attractions that are intended  
18 to be used by or visited by visitors.

19  
20           *Tourist-related transportation systems* means transportation systems that provide  
21 transportation for tourists to and from tourist-related facilities, attractions and events.

22  
23           *Vendee* means a natural person to whom lodgings are furnished for a consideration in the  
24 exercise of the taxable service to lodging.

25  
26           *Vendor* means a person or the person's agent furnishing lodgings for a consideration in the  
27 exercise of the taxable service of lodging.

28  
29 SECTION 2. Roswell City Code Section 23-4 shall be amended to read:

30  
31           Sec. 23-4. - Exemptions.

32  
33           The occupancy tax shall not apply:

34  
35           (1) If a vendee:

36  
37                   a. Has been a permanent resident of the taxable premises for a period of at  
38 least 30 consecutive days, unless those premises are temporary lodging; or

39  
40                   b. Enters into or has entered into a written agreement for lodgings at the  
41 taxable premises for a period of at least 30 consecutive days, unless those  
42 premises are temporary lodging.

43  
44           (2) If the rent paid by a vendee is less than \$2.00 a day;

45  
46           (3) To lodging accommodations at institutions of the federal government, the state or

- 1           any political subdivision thereof;
- 2       (4) To lodging accommodations at religious, charitable, educational or philanthropic
- 3           institutions, including without limitation such accommodations at summer
- 4           camps operated by such institutions;
- 5
- 6       (5) To clinics, hospitals or other medical facilities; or
- 7
- 8       (6) To privately-owned and operated convalescent homes or homes for the aged,
- 9           infirm, indigent or chronically ill.

10  
11 SECTION 3. Roswell City Code Section 23-9 shall be amended to read:

12           Sec. 23-6. - Reporting and collection.

- 13
- 14
- 15       (a) Every vendor providing lodging shall collect the tax thereon on behalf of the city and shall
- 16           act as a trustee therefor.
- 17
- 18       (b) The tax shall be collected from vendees in accordance with this article and shall be charged
- 19           separately from the rent fixed by the vendor for the lodgings.
- 20
- 21       (c) Each vendor licensed under this article shall be liable to the city for the tax provided in this
- 22           article on the rent paid for lodging.
- 23
- 24       (d) Each vendor shall make a report by the twenty-fifth day of each month, on forms provided
- 25           by the City Manager, of the receipts for lodging paid to him in the preceding calendar
- 26           month and shall remit therewith payment of the amounts due to the city. If the twenty-fifth
- 27           falls on a Saturday, Sunday or legal holiday the report is due the next business day. The
- 28           postmark on the envelope determines if a report is filed on time. The report shall include
- 29           sufficient information to enable the city to audit the report, including the amount of tax
- 30           deriving from the thirty-first and subsequent days a vendee rents lodgings in taxable
- 31           premises, and shall be subscribed by the vendor or his duly authorized agent or attorney.
- 32
- 33       (e) The reports of individual vendors, required by subsection (d), are confidential and not
- 34           subject to public inspection.
- 35
- 36       (f) The city will select for annual random audit one or more vendors to verify the amount of
- 37           gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax
- 38           on that rent is collected. Copies of audit completed shall be filed annually with the local
- 39           government division of the department of finance and administration.
- 40

41 SECTION 4. Roswell City Code Section 23-9 shall be amended to read:

42           Sec. 23-9. - Administration.

- 43
- 44
- 45       (a) Duties assigned to the city manager by this article may be delegated from time to time
- 46           in whole or in part by the city manager as may be useful.

4  
 2 (b) All receipts of the tax levied hereunder, including penalties and interest on delinquent  
 3 payments, accrued or accruing shall be deposited in a separate account designated as  
 4 the "Lodger's Tax Ordinance Fund." Any disbursements from said fund shall be made  
 5 in accordance with law.  
 6

7 (c) Proceeds from the occupancy tax that are collected based on the thirty-first and  
 8 subsequent days a vendee rents lodgings in taxable premises may be applied by the city  
 9 to any of the following uses:

- 10  
 11 (1) Construction, maintenance and renovation of City owned tourist attractions and  
 12 related facilities, including sports tourism;  
 13  
 14 (2) Financial support for public safety and community development efforts; and  
 15  
 16 (3) City support for economic development related projects.  
 17

18 SECTION 5. All ordinances or parts of ordinances in conflict or inconsistent herewith are hereby  
 19 repealed to the extent of such inconsistency. This repealer shall not be construed to revive any  
 20 ordinance or part of any ordinance heretofore repealed.  
 21

22 SECTION 6. If any section, paragraph, clause or provisions of this ordinance for any reason shall  
 23 be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph,  
 24 clause or provision shall not affect any other part of this ordinance.  
 25

26 SECTION 7. In accordance with state statute, this ordinance shall be effective after five (5) days  
 27 following its publication as required by law.  
 28

29 PASSED, ADOPTED, SIGNED and APPROVED \_\_\_\_\_, \_\_\_\_\_.  
 30

31 CITY SEAL  
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35 \_\_\_\_\_  
 36 Dennis Kintigh, Mayor

37 ATTEST  
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41 \_\_\_\_\_  
 42 Sharon Coll, City Clerk  
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