



# County of Los Alamos

Los Alamos, NM 87544  
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## Council Meeting Staff Report

January 19, 2021

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**Agenda No.:** 1.  
**Indexes (Council Goals):**  
**Presenters:** Lodgers' Tax Advisory Board  
**Legislative File:** 13677-20

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### Title

Letter of Recommendation to Council to Update Lodgers' Tax Ordinance

### Body

For the past several years, the Los Alamos County Lodgers' Tax Advisory Board (LTAB) has taken the lead in monitoring both the state's efforts to facilitate the collection of Lodgers' Tax from short-term rental property owners, as well as the number of short term rentals listed in properties in the County. During this time, we have communicated the issue to the County's Community Development Department and the mutual decision has been to continue to monitor the short-term rental industry. However, in the past two years, there have been some significant developments that merit consideration of updating the County's code, policies and processes to facilitate Lodgers' Tax collection from short term rentals.

In anticipation of the upcoming Development Code Update project, LTAB respectfully requests that Council direct the County's Community and Economic Development Department to initiate a comprehensive process to update the current Lodgers' Tax Ordinance and County Code. This update should consider the new legislation, the local short-term rental market, and neighborhood and County impacts.

### . Recommend Action

I move to approve this letter and send the letter to Council.

### Attachment

A - Short Term Rentals Letter to Council