



VILLAGE OF CORRALES

RESOLUTION NO. 17- 003

A RESOLUTION SUPPORTING HOUSE BILL 266 AND SENATE BILL 254 OF THE 2017 REGULAR LEGISLATIVE SESSION, RELATING TO OCCUPANCY (LODGERS) TAX; REMOVING AN EXEMPTION FOR CERTAIN SHORT-TERM OCCUPANCY RENTALS

WHEREAS, during the 2017 regular New Mexico legislative session, New Mexico state lawmakers will consider House Bill 266 and Senate Bill 254, an act relating to taxation; removing an exemption for certain short-term occupancy rentals from the occupancy tax; and

WHEREAS, House Bill 266 and Senate Bill 254 if adopted will remove the exemption for vendors offering fewer than three rooms to short-term lodgers, so that the occupancy tax (“lodgers tax”) will apply to all persons offering rooms for short-term rental, regardless of the number of such rooms (subject to other exemptions which remain unchanged by House Bill 266 and Senate Bill 254); and

WHEREAS, removal of the exemption for vendors offering fewer than three rooms to lodgers is fair and equitable, and puts such vendors on an equal footing with B&Bs and other establishments offering three rooms or more to lodgers; and

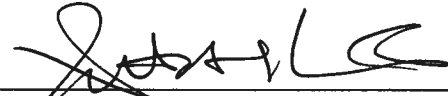
WHEREAS, removal of the exemption will facilitate enforcement of the lodgers tax by municipalities such as the Village of Corrales (the “Village”), particularly with regard to persons who are regularly providing one or two rooms on their premises for short-term rental to lodgers through internet advertising sites.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE VILLAGE OF CORRALES THAT:

1. The Village of Corrales supports the adoption of House Bill 266 and Senate Bill 254 and the removal of the exemption for certain short-term occupancy rentals from the occupancy tax as proposed, and encourages State legislators to consider and adopt House Bill 266 and Senate Bill 254 during the 53rd Legislature of the State of New Mexico, First Session, 2017.
2. The governing body of the Village of Corrales respectfully requests that the Legislature passes, and Governor Martinez signs House Bill 266 and Senate Bill 254, thus authorizing and adopting a fair and equitable administration of the occupancy tax to all persons offering short-term rental in the Village and elsewhere, regardless of the number of rooms offered.

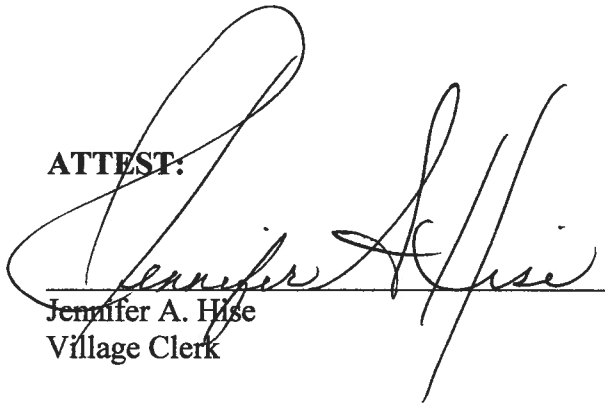
PASSED, APPROVED AND ADOPTED by the Governing Body of the Village of Corrales this 14th day of February, 2017.

APPROVED:



The Honorable Scott A. Kominiak
Mayor

ATTEST:



Jennifer A. Hise
Village Clerk