

CHAPTER 8

TAXATION

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§ 8.1.1 DEFINITIONS

(A) **CLUB** means any non-profit group, including an auxiliary or subsidiary group, organized and operated under the laws of this state, with a membership of not less than fifty (50) members who pay membership dues at the rate of not less than five dollars (\$5.00) per year and who under the constitution and by-laws of the club have all voting rights and full membership privileges, and which group is the owner, lessee, or occupant of premises used exclusively for club purposes and which group the director finds is operated solely for recreation, social, patriotic, political, benevolent or athletic purposes.

(B) **DEPARTMENT** means the New Mexico Alcohol and Gaming Division.

(C) **DIRECTOR** means the director of the Department.

(D) **DISPENSER** means any person licensed under the provisions of the Liquor Control Act selling, offering for sale, or having in his possession with the intent to sell alcoholic beverages both by the drink for consumption on the licensed premises and in unbroken packages for consumption and not for resale off the licensed premises.

(E) **RETAILER** means any person licensed under the provisions of the Liquor Control Act selling, offering for sale or having in his possession with the intent to sell any alcoholic beverages in unbroken packages for consumption and not for resale off the licensed premises.

(F) **RESTAURANT** means any establishment having a New Mexico resident as a proprietor or manager which is held out to the public as a place where meals are prepared and served primarily for on-premises consumption to the general public in consideration of payment, and which has a dining room, a kitchen, and the employees necessary for preparing, cooking and serving meals; provided that “restaurant” does not include establishments as defined in Regulations promulgated by the Director serving only hamburgers, sandwiches, salads and other fast foods.

§ 8.1.2 LICENSE TAX

(A) Pursuant to the provisions of § 7-24-1 NMSA 1978, on or after the effective date of this Article, no person who has been issued a State license from the Department shall be given possession of the license by the municipality until the person has paid the municipal license tax:

- (1) in full by July 1st, or



- (2) in two installments of equal amounts, the first of which is due and payable by July 1st and the second of which shall be payable on or before January 1st.
- (B) The tax rates for the different types of licenses shall be:
 - (1) Dispenser's License: Two hundred fifty dollars (\$250.00);
 - (2) Retailer's License: Two hundred fifty dollars (\$250.00);
 - (3) Club License: Two hundred fifty dollars (\$250.00);
 - (4) Restaurant License: Two hundred fifty dollars (\$250.00).

§ 8.1.3 CLOSING ESTABLISHMENTS

Failure of any persons holding a retailer's, dispenser's, club, or restaurant license to pay such license tax on the date(s) and in the manner imposed by this Article, shall be subject to appropriate action by the Governing Body of the municipality of the Village of Los Ranchos de Albuquerque, as provided by § 7-24-3 NMSA 1978, relating to the closing of establishments.

Ordinance and State Law References regarding Chapter 8, Article 1 (f/k/a Chapter 15):

Ordinance #14, enacted in 1962;
Ordinance #44, enacted December 9, 1981;
Ordinance #72, enacted June 8, 1988, amending ORD #44;
Ordinance #100 enacted May 22, 1991 amending penalty provisions in ORD #44;
Ordinance #109 May 27, 1993, repealing Ordinances #44 and #72
Ordinance #134, enacted Feb. 14, 1996, codifying ORD #109 as Chapter 15, with modifications;
Transfer, Assignment, Sale, Lease or Renewal of Liquor License § 7-1-82 NMSA 1978;
Liquor Excise Tax Act § 7-17-1 *et seq.*, NMSA 1978;
Liquor License Tax § 7-24-1 NMSA 1978;
Closing of Establishment § 7-24-3 NMSA 1978;
Liquor Control Act § 60-3A-1 NMSA 1978.

