



**Agenda Item Number: 2009-5-6A**

## **BERNALILLO COUNTY BOARD OF COUNTY COMMISSIONERS**

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**Meeting Date:** May 12, 2009

**Department:** Recording and Filing **Staff Contact:** Sherri L. Hines, Records Supervisor  
Julie M. Baca, Deputy County Manager for  
Community Services

**TITLE:** Annual Liquor License Tax

**ACTION:** Motion to approve Administrative Resolution AR -2009 to impose liquor license tax for fiscal year 2009/2010 for the unincorporated areas within Bernalillo County.

### **SUMMARY:**

The Clerk requests that the Board approve a resolution to impose an annual non-prohibitive liquor license tax of \$250.00 upon persons holding liquor licenses, to be collected by the County, under the provisions of the Liquor Control Act (60-3A-1 through 60-3A-7 NMSA 1978). The tax will be imposed for the period of July 1, 2009, through June 30, 2010 and will be collected by the County Clerk's Office.

On July 1, 1993, an amendment to Section 7-24-2 NMSA 1978 read, "The amount of the license tax, which shall not exceed two hundred fifty dollars (\$250.00), and the dates and manner of payment shall be fixed by a resolution imposing the tax". The \$250.00 liquor license fee for the County was fixed and approved by Resolution 46-93 on June 8, 1994. Each successive year, a resolution imposing the tax has been approved in accordance with the amendment.

### **ATTACHMENTS:**

1. Administrative Resolution AR -2009
2. Copy of Section 7-24-2 NMSA 1978

### **FISCAL IMPACT**

The projected annual revenue for fiscal year 2009/2010 is estimated at \$13,450.

### **STAFF ANALYSIS SUMMARY**

#### **COUNTY MANAGER**

The revenue generated from the liquor license tax will be placed in the County's general fund. I recommend Board approval. TL 04/08/09

#### **DEPUTY COUNTY MANAGER FOR COMMUNITY SERVICES**

The liquor license tax must have board approval on an annual basis. I recommend Board approval. JMB 04/08/09

## **LEGAL**

Approved as to form and legal sufficiency. JSL 3/20/09

## **FINANCE**

### **Budget**

This agenda item will allow for approval of the liquor license tax for fiscal year 2009/2010. In FY 08 the County received \$17,575 in revenue and budgeted \$13,450 for FY 09. Pat Vigil, Financial Administrator II, 3/23/2009

### **Purchasing**

The proposed motion does not require purchasing comment. D. Esquivel, Purchasing Manager 4/6/09

### **Contracts**

A contract number is not required. D. Esquivel, Purchasing Manager. 4/6/09

### **Risk Management**

No comment required. David A. Baca, Risk Management Director. 3/31/09

## **ELECTED OFFICIAL/OTHERS**

### **County Clerk**

The Clerk requests approval of the resolution to impose the annual non-prohibitive liquor license tax for fiscal year 2009/2010. This tax has been imposed each year beginning with Resolution No. 46-93 approved on June 8, 1994. It is estimated that the tax will generate approximately \$13,450 in the upcoming fiscal year which will be placed in the County's General Fund. These funds are from liquor establishments in the unincorporated areas within Bernalillo County. Maggie Toulouse Oliver, County Clerk. 3/19/2009