

VILLAGE OF ANGEL FIRE  
RESOLUTION 2021-51

DEDICATION OF LODGER'S TAX REVENUES AND EXPENSES

**Whereas**, the Governing Body of the Village realizes Lodger's Tax dedication to the advertising and promotion of Angel Fire is beneficial to the continued growth of the Village, and;

**Whereas**, the Village of Angel Fire also recognizes the importance of nurturing and supporting the growth and development of new events, which are intended to bring visitors to our community, and;

**Whereas**, the Lodger's Tax Committee will continue to receive and make recommendation to Council for support of programs and events based on funding applications received and interviews held and that the levels of funding for programs and events will be presented by the Lodger's Tax Committee to Council for Council's final approval, and;

**Whereas**, the funds will be managed by a Village Representative and all invoices will be presented to the Village for payment, and;

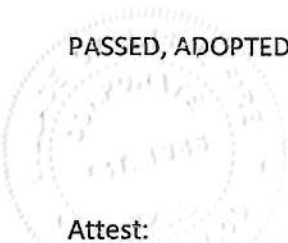
**Whereas**, the Lodger's Tax Committee has recommended allocation of Lodgers Tax funds to the recipients as shown below, and;

**Whereas**, the Lodger's Tax Collection Projection for the FY 2021-2022 is \$500,000;

**NOW, THEREFORE, BE IT RESOLVED**, that the Village Council dedicated the revenues of the Lodger's Tax collection in the following manner:

Angel Fire, Colfax County Airport          \$30,000

PASSED, ADOPTED, AND APPROVED THIS 23<sup>rd</sup> DAY OF NOVEMBER 2021



Attest:

  
Terry Cordova, Village Clerk

  
Jo Nixon, Mayor

VILLAGE OF ANGEL FIRE  
RESOLUTION 2019-48

DEDICATION OF LODGER'S TAX REVENUES AND EXPENSES

Whereas, the Governing Body of the Village realizes Lodger's Tax dedication to the advertising and promotion of Angel Fire is beneficial to the continued growth of the Village, and;

Whereas, the Village of Angel Fire also recognizes the importance of nurturing and supporting the growth and development of new events, which are intended to bring visitors to our community, and;

Whereas, the Lodger's Tax Committee will continue to receive and make recommendations to Council for support of programs and events based on funding applications received and interviews held and that the levels of funding for programs and events will be presented by the Lodger's Tax Committee to Council for Council's final approval, and;

Whereas, the funds will be managed by a Village Representative and all invoices will be presented to the Village for payment, and;

Whereas, the Lodger's Tax Committee has recommended allocation of Lodgers Tax funds to the recipients as shown below; and

Whereas, the Lodger's Tax Collection Projection for the FY 2019-2020 is \$440,550;

NOW, THEREFORE, BE IT RESOLVED, that the Village Council dedicated the revenues of the Lodger's Tax collection in the following manner:

Visitor Center Expenses	\$ 129,035	For operation and fulfillment of Visitor Center
Advertising and Promotion	\$ 196,500	Advertising, publicity and promotion
Council Funding	\$ 100,000	Council designations – Blue Bus, TaosAir and Allen Fields bleachers
Lodgers Tax Committee grants	\$ 15,000	
Angel Fire Resort	\$ 5,000	(Wine & Wagyu Weekend)
ArtUp Northern New Mexico	\$ 5,000	(Angel Fire Studio Art Tour)
Shuter Library of Angel Fire	\$ 5,000	(Festival Eclectica)

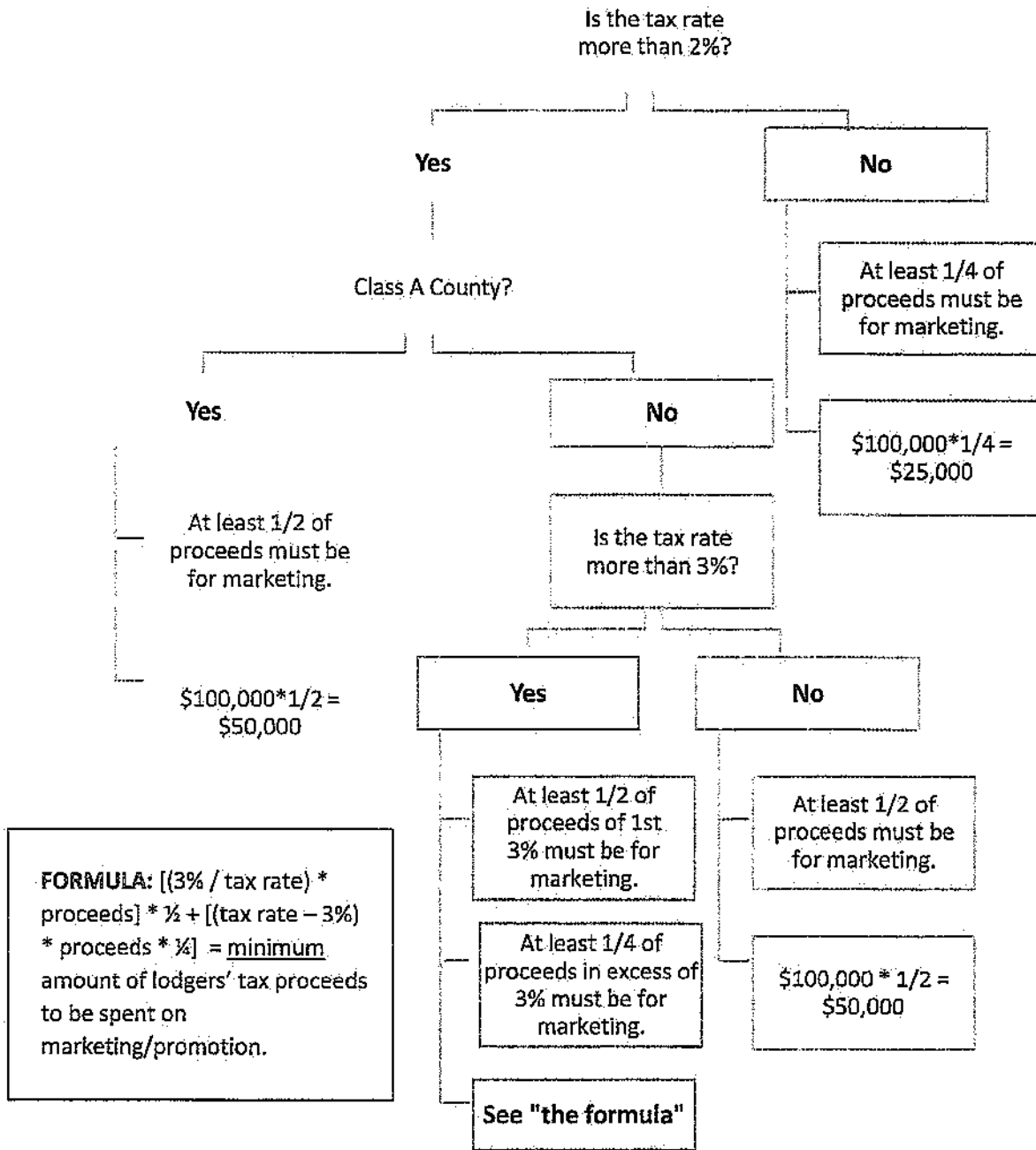
PASSED, ADOPTED AND APPROVED THIS 13 DAY OF AUGUST 2019.

  
\_\_\_\_\_  
Chuck Howe, Mayor

ATTEST:

  
\_\_\_\_\_  
Terry Cordova, Village Clerk

Figure #2: Lodgers' Tax Restriction Rate Formula and Flowchart



After calculating the absolute minimum amount of Lodgers' Tax proceeds that must be spent on marketing and promotion, it is important to note that spending as much Lodgers' Tax funds as possible on marketing and promotion is most beneficial to grow tourism, increase visitation, increase visitor spend and create jobs.

## Other Allowable Uses of Lodgers' Tax Proceeds -

The statute recognizes that there are costs associated with the collection, administration, and management of the Lodgers' Tax process as well as the creation and maintenance of the tourism infrastructure.

Accordingly, subject to the limitations contained in Section 3-38-15 NMSA 1978 a municipality or county imposing a Lodgers' Tax may, once the required minimum amount of Lodgers' Tax proceeds that must be spent on marketing and promotion has been met, use the proceeds from Lodgers' Tax to defray costs of:

<https://law.justia.com/codes/new-mexico/2018/chapter-3/article-38/section-3-38-15/>

- Collecting and otherwise administering the occupancy tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the Department of Finance & Administration – Local Government Division;
- Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems of the municipality or the county in which the municipality is located;
- The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by Section 3-38-23 or 3-38-24 NMSA 1978 <https://law.justia.com/codes/new-mexico/2011/chapter3/article38/section3-38-23/> <https://law.justia.com/codes/new-mexico/2011/chapter3/article38/section3/38-24/>
- Providing police and fire protection and sanitation service for tourist-related facilities, attractions and events located in the respective municipality or county;
- Providing a required minimum revenue guarantee for air service to the municipality or county to increase the ability of tourists to easily access the municipality's or county's tourist-related facilities, attractions and events; or
- Contracting for the management of programs and activities funded with revenue from the Lodgers' Tax (Section 3-38-21 NMSA 1978 - [https://law.justia.com/codes/new-mexico/2006/nmrc/id\\_3-38-21-26ab.html](https://law.justia.com/codes/new-mexico/2006/nmrc/id_3-38-21-26ab.html)). Funds provided to the contracting person or governmental agency shall be maintained in a separate account established for that purpose and shall not be commingled with any other money. The contractor may spend Lodgers' Tax funds on day-to-day operations, supplies, salaries, office rental, travel expenses and other administrative costs only if those administrative costs are incurred **directly** for the purpose of managing the programs and activities funded with revenue from the Lodgers' Tax.
- Any combination of the foregoing purposes or transactions stated in this section, but for no other municipal or county purpose.