

**STATE OF NEW MEXICO  
CITY OF RIO COMMUNITIES  
RESOLUTION 2017- 81**

**A RESOLUTION SUPPORTING HOUSE BILL 266 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, an act relating to taxation; removing an exemption for certain short-term occupancy rentals from the occupancy tax; and

**WHEREAS,** House Bill 266 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

**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 City of Rio Communities (the “City”), 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 CITY OF RIO COMMUNITIES THAT:**

1. The City of Rio Communities supports the adoption of House Bill 266 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 during the 53<sup>rd</sup> Legislature of the State of New Mexico, First Session, 2017.
2. The governing body of the City of Rio Communities respectfully requests that the Legislature passes, and Governor Martinez signs House Bill 266, thus authorizing and adopting a fair and equitable administration of the occupancy tax to all persons offering short-term rental in the City and elsewhere, regardless of the number of rooms offered.

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO,  
HEREBY PASSED, APPROVED AND ADOPTED THIS 14<sup>th</sup> DAY OF February 2017.**

**City of Rio Communities Governing Body**

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Mark Gwinn,  
Mayor

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Margaret (Peggy) Gutjahr,  
Councilor Mayor Pro-tem

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William (Bill) Brown,  
Councilor

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Arturo R. Sais,  
Councilor

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Thomas Scroggins,  
Councilor

ATTEST:

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Elizabeth (Lisa) Adair,  
Municipal Clerk