

THE VILLAGE OF TAOS SKI VALLEY

ORDINANCE NO. 97-4

AN ORDINANCE ADOPTING A BUSINESS REGISTRATION FEE

BE IT ORDAINED BY THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY:

SECTION 1. Imposition of Business Registration Fee. There is imposed on each place of business conducted in The Village of Taos Ski Valley (hereinafter the "Village") a business registration fee of \$35.00. The fee is imposed pursuant to Section 3-38-3 NMSA 1978 as it now exists or is amended and shall be known as the "Business Registration Fee." The Business Registration Fee may not be prorated for businesses conducted for a portion of the year.

SECTION 2. Exemption. No business registration fee shall be imposed on any business which is imposed pursuant to Section 3-38-1 NMSA 1978.

SECTION 3. Application to Do Business. Any person proposing to engage in business within the Village limits shall apply for and pay a business registration fee for each outlet, branch or location within the Village limits prior to engaging in business, unless such person is required to obtain a business license fee under Section 3-38-1 NMSA 1978.

SECTION 4. Renewal. Prior to 5:00 p.m. on June 30th of each year, any person with a place of business in the Village and subject to this Ordinance shall apply for renewal of business registration with the Village Clerk/Treasurer.

SECTION 5. Application. Any person filing an application for issuance or renewal of any business registration shall include in the application his current revenue division taxpayer identification number or evidence of application for a current revenue division taxpayer identification number.

SECTION 6. Late Charge. Any person who fails to renew the Business Registration and pay the fee by 5:00 p.m. on June 30th of any year shall be charged an additional late fee of \$10.00 and shall not be registered until the original fee and late fee are paid.

SECTION 7. Enforcement. The Village may enforce payment of the Business Registration Fee by filing a charge of violation of this Ordinance in Village court, as well as by any of the other means provided in Section 3-38-5 NMSA 1978.

SECTION 8. Severability. Should any section, paragraph, clause or provision of this ordinance, for any reason, be held to be invalid or unenforceable, the invalidity or enforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this ordinance.

SECTION 9. Repeal. All ordinances or resolutions, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. The repealer shall not be construed to revive any ordinance or resolution, are part thereof, heretofore repealed.

SECTION 10. Effective Date. This ordinance shall be in full force and effect five days after its adoption, approval and publication as provided by law.

PASSED, ADOPTED AND APPROVED BY THE GOVERNING BODY OF TAOS SKI VALLEY, THIS 1ST DAY OF JULY 1996.

Mayor

ATTEST:

Village Clerk

Vote: For _____ Against _____