

**THE VILLAGE OF TAOS SKI VALLEY
AMENDED
ORDINANCE NO. 00-03**

**AN ORDINANCE PROVIDING FOR THE IMPOSITION AND
COLLECTION OF A MUNICIPAL LICENSE TAX FOR THE
SALE OR DISPENSING OF ALCOHOLIC BEVERAGES,
BEER AND WINE; AND PROVIDING PENALTIES FOR THE
VIOLATION OF THIS ORDINANCE**

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

SECTION 1. DEFINITIONS AS USED IN THIS ORDINANCE.

- 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. **“dispenser”** means any person licensed under the provisions of the New Mexico Liquor Control Act (§60-3A-1 et seq. N.M.S.A. 1978 as amended) selling, offering for sale or having in his possession with the intent to sell alcoholic beverages by the drink for consumption on the licensed premises and in unbroken packages for consumption and not for resale off the licensed premises.
- C. **“governing body”** means the mayor and elected municipal council members of the Village of Taos Ski Valley.
- D. **“person”** means an individual, corporation, firm, partnership, co-partnership, association or legal entity.
- E. **“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 defined in regulations promulgated by the director as serving only hamburgers, sandwiches, salads, and other fast foods.
- F. **“retailer”** means any person licensed under the provisions of the New Mexico Liquor Control Act selling, offering for sale or having in his possession with intent to sell any

alcoholic beverages in unbroken packages for consumption and not for resale off the licensed premises.

SECTION 2. IMPOSITION OF LIQUOR LICENSE TAX.

- A. Pursuant to the provisions of §7-24-1, et seq. N.M.S.A. 1978, no person shall operate a business as a retailer, restaurant, dispenser or club that dispense or sells alcoholic beverages, beer or wine without first having been issued a New Mexico state license and having paid the municipal license tax. The tax is due upon issuance of the license and, thereafter must be renewed annually and must be paid before July 1st of each year.
- B. The tax rate shall be:

<u>TYPE OF LICENSE</u>	<u>TAX AMOUNT</u>
Retailer's License	\$250.00
Dispenser's License	\$250.00
Club License	\$250.00
Restaurant License	\$250.00

- C. Persons granted a special dispenser's permit, under the provisions of §60-6A-12, N.M.S.A. 1978, shall pay to the municipality a fee of ten dollars (\$10.00) per day for each day the permittee dispenses alcoholic beverages.

SECTION 3. PENALTY. Any person who operates a place of business as a retailer, restaurant, dispenser or club while dispensing or selling alcoholic beverages, beer or wine in violation of any of the provisions of this ordinance shall be subject to appropriate action by the governing body of the Village of Taos Ski Valley, as provided by §7-24-3, N.M.S.A. 1978, relating to the closing of establishments.

SECTION 4. EFFECTIVE DATE. This ordinance shall be in full force and effect after its adoption, approval and publication as provided by law.

PASSED, APPROVED AND ADOPTED THIS 5th DAY OF SEPTEMBER, 2000.

Vote: For: 4 Against: 0.

By _____

Mayor

ATTEST:

Village Clerk