

**City of Aztec**  
**ORDINANCE 2025-565**  
**Amending Chapter 11, Licenses and Business Regulations, Chapter 16 Fee**  
**Schedule, and Chapter 27 Taxation**

**WHEREAS** the City of Aztec has adopted ordinances providing for the collection of lodgers' (occupancy) tax to support tourism, economic development, and community services (Chapter 27); and

**WHEREAS** the Office of the City Manager, on behalf of the Lodger's Tax Advisory Board (LTAB), has identified the need to ensure that all short-term rental operators are subject to the same requirements regarding obtaining a business license and payment of occupancy tax as hotels, motels, and other lodging establishments (Chapter 11); and

**WHEREAS** short-term rentals, including those advertised or booked through online platforms, have become a growing segment of the local lodging market and contribute to the demand for city services and infrastructure; and

**WHEREAS** the City seeks to establish clear rules and procedures within the City Code to ensure the fair and consistent administration, collection, and remittance of occupancy tax from all short-term rental operators (Chapter 16); and

**WHEREAS** these provisions are necessary to promote fairness among lodging providers, and comply with applicable state statutes regarding occupancy taxes;

**NOW, THEREFORE, BE IT ORDAINED** by the Governing Body of the City of Aztec, New Mexico, to amend Chapter 11, Licenses and Business Regulations, Chapter 16 Fee Schedule, and Chapter 27 Taxation as attached.

**PASSED, APPROVED, SIGNED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2025, by the Aztec City Commission, City of Aztec, New Mexico.

\_\_\_\_\_  
Mayor Michael A. Padilla Sr.

ATTEST:

\_\_\_\_\_  
Karla Sayler, City Clerk CMC

APPROVE AS TO FORM:

\_\_\_\_\_  
City Attorney

Advertised Date of Final Adoption:

\_\_\_\_\_

Effective Date of Ordinance:

\_\_\_\_\_

**Chapter 11**  
**LICENSES AND BUSINESS REGULATIONS**

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**ARTICLE II. REGISTRATION**

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**Sec. 11-1-1. Definitions.**

The following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

**Adult oriented business**

As defined in [Chapter 18, Section 18-6](#) of the Aztec City Code.

**Alarm systems**

As defined in [Chapter 3](#), of the Aztec City Code.

**Amusement hall**

Any arcade, building or premises having as its primary business, the providing of mechanical or electronic amusement devices, including but not limited to the following: pinball machines, electronic or video games of skill or chance, claw or scoop machines, jukeboxes, or coin-operated table games. Pool rooms and billiard parlors not having more than three mechanical or electronic amusement devices shall not be defined as an amusement hall for the purposes of this chapter.

**Armored car**

Any vehicle used for the transportation of currency or anything of value, which is constructed or equipped to afford protection against theft or loss of such currency or thing of value in connection with such transportation, or, in connection with such transportation, protection is provided by armed guards.

**Armored car service**

The furnishing of service for the transportation of currency or anything of value by means of armored car.

**Body art**

Tattooing, body piercing, or scarification but does not include practices that are considered medical procedures by the New Mexico medical board.

**Body art establishment**

A fixed or mobile place where body art is administered on the premises.

**Business**

Any profession, trade or occupation and all and every kind of calling whether or not carried on for profit, except those organizations exempt from the federal income tax pursuant to section 501(c)(3) of the United States Internal Revenue Code as amended or renumbered; provided, however, the term "business" shall include the phrase "unrelated trade or business" of such organizations as the latter term is defined in section 513 of the United States Internal Revenue Code of 1954, as amended or renumbered.

**Business License Officer**

The person who will administer and oversee the business licensing for the City of Aztec. This person will be appointed by the City Manager.

**Carnival Ride**

Is any mechanical device, aquatic device or combination of devices that carries or conveys passengers on, along, around, through or over a fixed or restricted route or course or within a defined area for the purpose of giving its passengers amusement, pleasure, thrills or excitement, including bungee jumping facilities and state fair rides, but does not include playground equipment, a single-passenger, coin-operated device secured by a stationary foundation or a small promotional event or operation consisting of fewer than six kiddie rides designed for children twelve years of age or younger, including merry-go-rounds;

**Carnival Ride Inspection**

Is the physical examination of a carnival ride by an inspector of the regulation and licensing department prior to issuing a certificate of inspection, including re-inspection.

**Carnival Ride Operator**

A person actually engaged in or directly controlling the operation of a carnival ride.

**Caterer**

Means a food establishment, other than a mobile unit, which may prepare or serve food at locations other than on the premises of the permitted food establishment. Catering does not include operations that only deliver foods such as pizza delivery.

**Communitywide event**

A community celebration which, by longstanding custom or by mayoral proclamation, is characterized by outdoor and indoor retail special sales throughout the community. It includes but is not limited to Fiesta Days, Relay for Life, the Animas River Blues Festival, Founders Day, and the San Juan Mountains Chapter Antique Truck and Equipment Show.

**Conduct; carry on**

Engage in, carry on, own, maintain, manage or operate any business, trade, art, profession, calling, employment, occupation or any commercial, industrial or professional pursuit, vocation or enterprise in this city.

**Department**

The State of New Mexico is the regulation and licensing department.

**Distress merchandise sale**

Any offer to sell to the public or any sale to the public of goods, wares or merchandise on the implied or direct representation that such sale is in anticipation of the termination of a business at its present location or that the sale is being held other than in the ordinary course of business. Distress merchandise sales shall include but are not limited to any sale advertised either specifically or in substance as a fire sale, smoke and water damage sale, adjustment sale, liquidation sale, creditor's sale, insolvent sale, trustee's sale, bankrupt sale, save us from bankruptcy sale, insurance salvage sale, mortgage sale, assignee's sale, adjuster's sale, must vacate sale, quitting business sale, receiver's sale, loss of lease sale, forced out of business sale, removal sale, change of ownership sale or new location sale.

**Event**

Means a preplanned single gathering or series of related consecutive daily gatherings of an entertainment, cultural, recreational, educational, political, religious or sporting nature, or of any other nature, expected to draw one hundred (100) or more persons at any session as participants or spectators which is proposed to be held on City of Aztec property or property that is owned, leased, operated, maintained or controlled by the City of Aztec, or gatherings held on private property that are partially funded by the City of Aztec or that receive in-kind services from the City of Aztec. Examples of events include, by way of illustration and without limitation, these types of events if conducted in City of Aztec Parks, on City property, or upon the sidewalks and streets of the City: concerts, dances, assemblages, processions, parades, carnivals, fairs, festivals, block parties, community events, mass participation sports (such as, marathons and running events, bicycle races or tours, sports tournaments), other organized activity conducted for a common or collective use.

**Farmer's Market**

Means the seasonal selling or offering for sale at retail of vegetables or produce, flowers, orchard products, and similar non-animal agricultural products, occurring in a pre-designated area, where the vendors are individuals who have raised the vegetables or produce or have taken the same on consignment for retail sale.

**Fireworks**

As defined in [Chapter 8, Section 8-52](#) of the Aztec City Code.

**Food**

Means any solid or liquid substance intended for human consumption by eating or drinking, the sale of which from catering/vending wagons or trucks is not prohibited by law.

**Food Service Establishment**

Means:

- (1) any fixed or mobile place where food is served or sold for consumption on the premises;
- (2) any fixed or mobile place where food is prepared for sale to or consumption by the general public either on or off the premises, including any place (other than a "dairy establishment" as defined in the New Mexico Food Act) where food is processed for ultimate sale in a sealed original package; but "prepared" as used in this paragraph does not include the preparation of raw fruits, vegetables or pure honey for display and sale in a grocery store or similar operations or reheating packaged food for sale in a retail store, and for purposes of this paragraph, "pure honey" means natural liquid or solid honey, extracted from the combs or in the comb, taken from beehives, with no processing or additional ingredients; or
- (3) any meat market, whether or not operated in conjunction with a grocery store.

**General Public**

Means all individuals who have access to facilities that sell or serve food, including, but not limited to, beneficiaries of governmental or private charitable feeding programs and residents and employees of institutions that provide meals to their residents or employees either with or without direct payment to the institution by the residents or employees, but does not include:

- (1) residents of private homes or home environments where residents take part in preparing or serving their own meals;

- (2) non-paying guests in private homes;
- (3) clients of facilities operated in private homes that are licensed by or registered with the department of health, or the department of children, youth and families; or
- (4) participants in a pot-luck dinner, covered dish supper, or similar event in which food is prepared and/or contributed by the participants and for which no fee is charged.

**Health Authority**

Means the New Mexico environment department.

**Home Prepared Foods**

Means foods that have not been processed in a commercial food establishment and are not prepared by a home-based food processing operation permitted by the health authority.

**Home-based Food Processing Operation**

Means any business in which a residential kitchen is permitted by the health authority to be used to process food not classified as potentially hazardous in a sealed original package for human consumption and is offered directly to the consumer.

**Fireworks**

As defined in [Chapter 8, Section 8-52](#) of the Aztec City Code.

**Junk dealer**

Any person engaged in purchasing or otherwise acquiring, for sale or barter, any material such as old iron, copper, brass, lead, zinc, tin or other metals, metallic cable, wire, rope, bottles, rubber or other like material.

**Kiddie ride carnival and exhibits**

Any carnival and exhibits consisting exclusively of rides and exhibits for children with no amusement devices other than such rides and with no games of chance or skill and not operating past the hour of 10:00 p.m.

**Location**

A Mobile Food Service Unit location is a fixed point or defined route including an approximate duration at specific fixed points and approximate times of day at specific fixed points along the route.

**Mobile Food Service Unit**

Means a motor vehicle department-licensed vehicle-mounted food/vending service establishment designed to be readily movable and which serves multiple locations on a daily basis and shall not be parked closer than one hundred (100) feet from a like establishment, unless given written permission by the establishment, except for single, temporary events or celebrations. The 100 feet separation will be measured along the sidewalk or street edge. Mobile Food Service Unit does not include a "Transporter" used to transport packaged food from a food facility or other approved source to the consumer.

([Ord. 2016-451](#), eff. 25-May-2016)

**Outdoor special event (vendor)**

A temporary sales event of not more than three days by an individual business or group of businesses held outdoors and adjacent to the building from which the sales are normally

conducted. The term includes but is not limited to tent sales, parking lot sales, or outdoor clearance sales.

**Pawnbroker**

Any person engaged in the act of lending money or extending credit on the security of pledged or pawned goods or purchasing tangible personal property with an express or implied agreement or understanding that it may be redeemed or repurchased by the seller at a stipulated price.

*State law reference - Similar definition, [NMSA 1978, §56-12-2](#)*

**Peddler**

Any person who goes from house to house, place to place, or street to street, carrying, conveying, or transporting goods, wares, or merchandise, meats, fish, vegetables, fruits, garden truck, farm products, or provisions, offering or exposing the same for sale, or making sales and delivering articles to purchasers. The word "peddler" shall include the words hawker, huckster, transient merchant or itinerant vendor.

**Person**

Any individual, estate, trust, receiver, cooperative association, association, club, corporation, company, firm, partnership, joint.

**Pledgor**

A person who gives or makes a pledge or a form of security under a contract.

**Place of business**

Any location, building or portion thereof or premises in which or from which a business is carried on. The term includes but is not limited to an office, warehouse, yard, location where books and records are kept, or the location from which business is solicited.

**Premises**

Means all areas either indoors or outdoors used in conjunction with the operation of a food establishment.

**Private investigator**

A person other than an insurance adjuster who for any consideration whatsoever engages in business or accepts employment to furnish or agrees to make or makes an investigation for the purpose of obtaining information with reference to crime or wrongs done or threatened against the United States or any state or territory of the United States; the identity, habits, conduct, business, occupation, honesty, integrity, credibility, knowledge, trustworthiness, efficiency, loyalty, activity, movement, whereabouts, affiliation, association, transactions, acts, reputation or character of any person; the location, disposition or recovery of lost or stolen property; the cause or responsibility for fires, liable, losses, accidents or damage or injury to persons or properties; or securing evidence to be used before any court, board, officer or investigating committee.

**Private patrol operator**

A person who for any consideration whatsoever agrees to furnish or furnishes or accepts employment as a uniformed or non-uniformed watchman, guard, patrolman or other person to protect persons or property or to prevent the theft, unlawful taking, loss, embezzlement, misappropriation or concealment of any goods, wares, merchandise, money, bonds, stocks,

notes, documents, papers or property of any kind; or perform the service of such watchman, guard, patrolman or other person for any of such purposes.

**Pushcart**

Means a human propelled, self-contained food service establishment that operates at approved locations for no more than two (2) hours, except for single temporary events or celebrations. It is limited to the preparation and serving of hot dogs or commercially prepared, prepackaged, potentially hazardous foods (as defined in the New Mexico Food Act) such as burritos and tamales, served in their original packaging, maintained at safe temperatures, or limited to serving non-potentially hazardous foods.

**Refuse Bin**

Means any type of receptacle that is used outside the food establishment to store refuse for later removal.

**Refuse Container**

Means any type of receptacle that is used inside the food establishment to store refuse, including but not limited to trash, garbage and food waste.

**Registrant**

Any individual who is employed by a licensee as a private investigator or private patrol operator, and is registered to do so under this article.

**Route**

Means an established or selected course of travel.

**Sampling**

Means the demonstration or promotion of a food via offering a small serving of the food which cannot be sold and which may not consist of a whole meal, an individual portion or a whole sandwich.

**Seasonal Food Establishment**

Means any food establishment that operates for more than thirty (30) days, but not more than nine (9) months during any twelve (12) consecutive months.

**Secondhand dealer**

Any person engaged in purchasing, for sale or barter, used furniture or other secondhand or used material or articles, but the term does not include automobile dealers.

**Self-contained Mobile Food Service Unit**

Means a mobile food service establishment that meets all equipment requirements of the New Mexico environment department and the New Mexico Food Act.

**Short Term Rental (STR)Taxable premises**

A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises for lodging that provides occupancy for less than thirty (30) consecutive days. Reference Sec. 27-406 Exemptions



**Sidewalk sale**

A sale which is conducted adjacent to the business building that may encroach on, in, over, or under any real property owned by the city or an public right-of-way owned by the city, including easements, by any structure or object of any kind or character, temporary or permanent in nature from which the sale is to be conducted. An application for a permit must be made before a sidewalk sale can be conducted, by and between the city (Community Development) and an owner of real property under terms and conditions similar to those set forth in [Chapter 22](#) of the Aztec City Code and otherwise protecting the rights of third parties and the public in general.

**Solicitor**

Any person who goes from house to house, place to place, or street to street, soliciting, taking or attempting to take orders for the sale of goods, wares, merchandise, or services (including orders, contracts, or subscriptions for books, magazines, periodicals, real estate sales or listings, insurance contracts, or tangible or intangible personal property of any nature) or soliciting, taking or attempting to take orders for services to be furnished or performed in the future, whether or not such individual has, carries or exposes for sale a sample of the subject of such sale or whether he is collecting advance payments on such sales or not. Non-profit entities such as; Boy and Girl Scouts of America, Aztec Municipal Schools and other local non-profit entities that go door to door for fundraising purposes are exempt.

**Special event**

An event for business or community promotion sponsored by one or more businesses or organizations for a period not to exceed one week. Where the promoter provides adequate parking, may provide private patrol officers. If serving alcohol security must be provided by the Aztec Police Department, or when otherwise deemed necessary by the Aztec Police Department. The term includes arts and crafts fairs, producers' or farmers' markets and the like, and outdoor sales at communitywide events. The term does not include outdoor special events or sidewalk sales as defined in this section.

**Taxicab Owner**

Any person granted a license under this article to operate a taxicab on the streets of the city.

**Taxicab**

Includes every motor vehicle that, together with a driver, is for hire to transport passengers over the streets of the city, irrespective of whether such operations extend beyond the city limits.

**Temporary Food Service Establishment**

Means a food service establishment operating at a fixed location in conjunction with a single event or celebration for a period not exceeding the length of the event or celebration, or not exceeding thirty (30) days, whichever period is shorter.

(1) A person or organization is allowed four temporary events in a calendar year.

(2) A temporary food establishment at a farmer's market may operate one day a week for 14 consecutive weeks as a single special event if the temporary food establishment is permitted as a food establishment, or is preparing its food at a permitted food establishment, and is in compliance with its permit issued by the health authority. A temporary food establishment at a farmer's market is not exempt from the requirements of the New Mexico Food Act, nor from the requirements of this Article.

- (3) Properties overseen by the City and multi-use facilities that are used for trade shows and conventions are exempt from this restriction.

**Temporary outside display and sale**

The display or sale of goods or merchandise not in or from an enclosed permanent building to be conducted for a period of five days or less.

**Vend**

Means to dispose of something by sale; to engage in selling; to sell as a hawker or peddler; or to sell by means of vending machines.

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**ARTICLE III. LICENSE**

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**Sec. 11-3-7. License Fee Imposed on Listed Businesses.**

License fees are imposed upon the following businesses when conducted within the city in lieu of and not in addition to the registration fee assessed pursuant to [Chapter 16 Fee Schedule](#) Article VIII, Business License and Registration Fees (fees are annual unless otherwise noted): If the license required by this division is granted by the Business License Officer, a license fee as provided in [Chapter 16 Fee Schedule](#) Article VIII, Business License and Registration Fees shall be paid.

*License Fee*

- Adult oriented businesses
- Alarm Service
- Armored cars
- Body Art Establishments
- Carnival, circus, except kiddie ride carnivals
- Cannabis Businesses
- Distress Sales
- Fireworks
- Food catering, vending & mobile food service units
- Junk or secondhand dealers
- Outdoor special events (vendor)
- Pawnbrokers
- Peddlers or Solicitors, per peddler/solicitor
- Private Detective & Private Patrol Operators
- **Short term Rentals**
- Special events (license is required of sponsor only)
- Taxicabs

(Ord. 2021-518, eff. 03-Nov-2021)

*Subject to Regulations*

[Chapter 18](#) of the Aztec City Code  
Chapter 3 of the Aztec City Code  
Article VIII of this chapter  
Article XI of this chapter  
Article XII of the chapter  
Article XIII of the chapter  
Article IV of this chapter  
Chapter 8 of the Aztec City Code  
Article IX of this chapter  
Article V of this chapter  
Article I of this chapter  
Article VI of this chapter  
Article I of this chapter  
Article I of this chapter  
**Article I of this chapter**  
Article I of this chapter  
Article VII of this chapter

## Chapter 16 FEE SCHEDULE

### ARTICLE VIII. BUSINESS LICENSE AND REGISTRATION FEES

#### Sec. 16-280. Definitions.

##### **Business Registration Fee**

There is imposed on each place of business conducted in the City of Aztec a business registration fee. The fee is pursuant to [NMSA 1978, §3-38-3](#) as it now exists or is amended and shall be known as the business registration fee.

##### **Business License Fees**

There is imposed on each place of business when conducted within the City of Aztec, in lieu of and not in addition to the registration fee.

##### **Late Fee**

Any business registration or business license that are not filed timely shall be assessed an additional fee.

(Ord. 2011-406, eff. 2011-Nov-02)

#### Sec. 16-281. Business Registration Fee.

<i>Fee Type</i>	<i>Fee</i>
Business Registration Fee (Ord. 2011-406, eff. 2011-Nov-02)	\$35. <sup>00</sup>

#### Sec. 16-282. Business License Fees.

<i>Business Type</i>	<i>Reference</i>	<i>Fee</i>
Adult Oriented Business	Chapter 11, Article XII	\$1,000. <sup>00</sup>
Alarm Services	Chapter 3	\$50. <sup>00</sup>
Armored Cars	Chapter 11, Article X	\$ 50. <sup>00</sup>
Body Art Establishment	Chapter 11, Article XIII	\$50. <sup>00</sup>
Cannabis Consumption Establishment	Chapter 11, Article XIII	\$250. <sup>00</sup>
Cannabis Courier	Chapter 11, Article XIII	\$35. <sup>00</sup>
Cannabis Integrated Microbusiness	Chapter 11, Article XIII	\$250. <sup>00</sup>
Cannabis Manufacture	Chapter 11, Article XIII	\$250. <sup>00</sup>
Cannabis Producer	Chapter 11, Article XIII	\$250. <sup>00</sup>
Cannabis Producer Microbusiness	Chapter 11, Article XIII	\$250. <sup>00</sup>

<i>Business Type</i>	<i>Reference</i>	<i>Fee</i>
Cannabis Research Laboratory	Chapter 11, Article XIII	\$35. <sup>00</sup>
Cannabis Retailer	Chapter 11, Article XIII	\$250. <sup>00</sup>
Cannabis Testing Laboratory	Chapter 11, Article XIII	\$35. <sup>00</sup>
Cannabis Vertically Integrated Microbusiness	Chapter 11, Article XIII	\$250. <sup>00</sup>
Carnival, or Circus (except kiddie rides carnivals) per day	Chapter 11, Article XV	\$125. <sup>00</sup>
Distress Sales (90 days only)	Chapter 11, Article IV	\$ 50. <sup>00</sup>
Fireworks Sales (Retailer sales)	Chapter 8	\$ 50. <sup>00</sup>
Fireworks Sales (Specialty retailer, permanent, tourism)	Chapter 8	\$ 50. <sup>00</sup>
Food vending wagons and trucks, per vehicle	Chapter 11, Article XI	\$ 50. <sup>00</sup>
Junk or Secondhand Dealers	Chapter 11, Article VI	\$50. <sup>00</sup>
Outdoor Special Events	Chapter 11, Article I	\$ 10. <sup>00</sup>
Pawnbrokers	Chapter 11, Article VII	\$1,000. <sup>00</sup>
Peddler or Solicitor, <i>per Peddler or Solicitor</i>	Chapter 11, Article I	\$ 35. <sup>00</sup>
Private Investigators and Private Patrol Operators	Chapter 11, Article VI	\$ 50. <sup>00</sup>
Security for Carnival (2 officers/hour/minimum)	per officer/hour	\$ 40. <sup>00</sup>
<b>Short Term Rental (STR)</b>	<b>Chapter 27, Article II</b>	<b>\$35.00</b>
Special events (license is required of sponsor only)	Chapter 11, Article I	\$ 25. <sup>00</sup>
Taxicabs first four or fewer vehicles	Chapter 11, Article IX	\$100. <sup>00</sup>
Additional charge for each taxicab		\$ 35. <sup>00</sup>
Temporary outside displays and sales not meeting the definition of special events, per day	Chapter 11, Article I	\$ 10. <sup>00</sup>

(Ord. 2021-519, eff. 2021-Nov-03; Ord. 2011-406, eff. 2011-Nov-02)

#### **Sec. 16-283. Late Fee.**

<i>Fee Type</i>	<i>Fee</i>
Late Fee	\$10. <sup>00</sup>

(Ord. 2011-406, eff. 2011-Nov-02)

## Chapter 27 TAXATION

### ARTICLE II. LODGERS' TAX

#### **Sec. 27-401. Title.**

This article shall be known as and may be cited as the "*Lodgers' Tax Ordinance*."  
(Code 2007, 27-401)

#### **Sec. 27-402. Purpose.**

The purpose of this article is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for the purpose of advertising, publicizing and promoting tourist-related attractions, facilities and events, and acquiring, establishing and operating tourist-related facilities, attractions or transportation systems, as established in [New Mexico State Statute §3-38-15 through 3-38-24](#).  
(Ord 2019-497, eff. 2020-Feb-13; Code 2007, 27-402)

#### **Sec. 27-403. Definitions.**

As used in this article:

##### **Aztec Business License**

Any person proposing to engage in business within the city limits shall apply for and pay a business registration fee for each outlet, branch or location or place of business within the city prior to engaging in business, unless such person is required to obtain a business license under Article III of this chapter.

##### **Board**

The advisory board established herein to make recommendations to the governing body, keep minutes of its proceedings and submit its recommendations, correspondence and other pertinent documents to the governing body.

##### **City Clerk**

The city clerk of Aztec, New Mexico.

##### **City Manager**

The City Manager of Aztec, New Mexico or another designee or department official as the city manager may deem necessary.

##### **Gross taxable rent**

The total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes.

##### **Lodging**

The transaction of furnishing rooms or other accommodations by a vendor to a vendee who, for a rent, uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a taxable premises.

**Lodgings**

The rooms or other accommodations furnished by a vendor to a vendee by a taxable service of lodgings.

**Occupancy tax**

The tax on lodging authorized by the Lodgers' Tax Act.

**Person**

A corporation, firm, other body corporate, partnership, association or individual; personally includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State of New Mexico, any corporation, department, instrumentality or agency of the federal government or the state government, or any political subdivision of the state.

**Rent**

The consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in the Lodgers' Tax Act.

**State Vendors License**

To operate as a vendor and legally conduct business in New Mexico, you must register as a state vendor and obtain a Combined Reporting System (CRS) number, which functions as your state tax identification number for reporting and paying state taxes.

**Taxable premises**

A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises for lodging.

**Tourist**

A person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax.

**Tourist-related events**

Events that are planned for, promoted to and attended by tourists.

**Tourist-related facilities and attractions**

Facilities and attractions that are intended to be used by or visited by tourists.

**Tourist-related transportation systems**

Transportation systems that provide transportation for tourists to and from tourist-related facilities, attractions and events.

**Vendee**

A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging.

**Vendor**

A person or their agent furnishing lodgings in the exercise of the taxable service of lodging.  
(Ord. 2019-497, eff. 2020-Feb-13; Code 2007, 27-403)

#### **Sec. 27-404. Imposition of Tax.**

There is hereby imposed an occupancy tax of five (5) percent of gross taxable rent for lodging within the municipality paid to vendors.  
(Code 2007, 27-404)

#### **Sec. 27-405. Licensing.**

No vendor shall engage in the business of providing lodging in the city who has first not obtained an **Aztec business** license as provided in this section.

1. Applicants ~~for a vendor's license~~ shall submit an **Aztec business license and the identification number provided by the taxation and revenue department of the state of New Mexico to the city** manager stating:
  - (1) The name of the vendor, including identification of any person, as defined in this article, who owns or operates or both owns and operates a place of lodging and the name or trade names under which the vendor proposes to do business and the post office address thereof, **and the identification number provided by the taxation and revenue department of the state of New Mexico;**
  - ~~(2) A description of the facilities, including the number of rooms and the usual schedule of rates therefore;~~  
**An STR business license checklist including description of the facilities, including the number of rooms and the usual schedule of occupancy rates, neighbor parking notification affidavit, parking diagram, fire inspection with structure diagram including fire exits and fire extinguisher locations noted, homeowner/STR general liability insurance verification, verified oath regarding taxes due, lodgers tax occupancy report therefore;**
  - (3) A description of facilities provided by vendor or others to users of the lodgings such as restaurant, bar, cleaning, laundry, courtesy car, or others, and a statement identifying the license issued, to whom issued, the authority issuing, and the period for which issued. ~~If applicable, also the identification number provided by the taxation and revenue department of the state of New Mexico;~~
  - ~~(4) The nature of the business of the vendor and to what extent, if any, his business is exempt from the lodgers' tax; and~~
  - (5) Other information reasonably necessary to effect a determination of eligibility for such license.
2. The city manager shall review all applications for license within ten (10) days of receipt thereof, and grant the license in due course if the applicant is doing business subject to the lodgers' tax.
3. An applicant who is dissatisfied with the decision of the city manager may appeal the decision to the governing body by written notice to the city manager of such appeal to be

made within fifteen (15) days of the date of the decision of the city manager on the application. **Include the nature of the business of the vendor and to what extent, if any, his business is exempt from the lodgers' tax.** The matter shall be referred to the governing body for hearing at regular or special meeting in the usual course of business. The decision of the governing body made thereof shall be expressed in writing and be communicated in the same manner as the decision of the city manager is transmitted. The action of the governing body shall be deemed final.

4. If the governing body finds for the applicant, the city manager shall issue the appropriate license or other notice conforming to the decision made by the governing body.  
(Ord. 2019-497, eff. 2020-Feb-13; Code 2007, 27-405)

#### **Sec. 27-406. Exemptions.**

The occupancy tax shall not apply:

1. If a vendee:
  - (1) Has been a permanent resident of the taxable premises for a period of at least thirty (30) consecutive days; or
  - (2) Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty (30) consecutive days;
2. If the rent paid by the vendee is less than two dollars (\$2.00) a day;
3. If lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
4. If lodging accommodations at religious, charitable, educational or philanthropic institutions, including without limitation such accommodations at summer camps operated by such institutions;
5. If clinics, hospitals or other medical facilities;
6. If privately owned and operated convalescent homes, or homes for the aged, infirm, indigent or chronically ill.  
(Ord. 2019-497, eff. 2020-Feb-13; Code 2007, 27-406)

#### **Sec. 27-407. Collection of Tax and Reporting Procedures.**

1. Every vendor providing lodgings shall collect the tax thereon on behalf of the municipality and shall act as a trustee therefore.
2. The tax shall be collected from vendees and shall be charged separately from the rent fixed by the vendor for the lodgings.
3. Each vendor licensed under this article shall be liable to the city for the tax provided herein on the rent paid for lodging at his respective place of business.



4. Each vendor shall make a report by the twenty-fifth day of each month, ~~on forms~~ using the **Lodgers Tax Occupancy Tax Report** provided by the city manager, of the receipts for lodging in the preceding calendar month, and shall submit the proceeds of the lodgers' tax to the municipality **by mail or in person to Utilities Office, City of Aztec NM, 87410**, and include ~~sufficient information~~ **Lodgers Tax Occupancy Tax Report** to enable the municipality to audit the reports. **The Verified Oath Regarding Taxes Due will be kept in file. and shall be by oath by the vendor.**

(Code 2007, 27-407)