

**ORDINANCE NO. 1324**

**AN ORDINANCE AMENDING CHAPTER 44, TAXATION, ARTICLE III, LODGER'S TAX, SECTION 44-115, EXEMPTIONS TO ARTICLE, OF THE MUNICIPAL CODE OF THE TOWN OF SILVER CITY, NEW MEXICO.**

**WHEREAS**, due to the expansion of Short-Term Rental Units in the Town of Silver City, is has become necessary to amend the Town's Lodger's Tax ordinance to bring said units in conformity with the Town Code and State law; and

**WHEREAS**, the Community Development Director recommends the amendment to the Town's Lodger's Tax ordinance to assure fairness and uniformity in collection of the Lodger's Tax throughout the Town; and

**WHEREAS**, the Town Council of Silver City finds that said amendment to the Lodger's Tax ordinance of the Town Code as specified herein is necessary for the health, safety and welfare of the Town and its inhabitants.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF SILVER CTY, GRANT COUNTY, NEW MEXICO THAT:**

1. Section 44-115, Exemption to Article, Article III, Lodger's Tax, of Chapter 10, Taxation, is amended by the deletion of subparagraph (7), and shall now read as follows:

**Sec. 44-115. - Exemptions to article.**

The occupancy tax shall not apply:

- (1) If a vendee:
  - a. Has been a permanent resident of the taxable premises for a period of at least 30 consecutive days; or
  - b. Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days;
- (2) If the rent paid by the vendee is less than \$2.00 a day;
- (3) To lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
- (4) To lodging accommodations at religious, charitable, educational or philanthropic

institutions including, without limitation, such accommodations at summer camps operated by such institutions;

(5) To clinics, hospitals or other medical facilities;

(6) To privately owned and operated convalescent homes, or homes for the aged, infirm, indigent or chronically ill.

**PASSED, ADOPTED AND APPROVED** by vote of the Council of the Town of Silver City,

Grant County, New Mexico, this 12th day of September, 2023.

**TOWN OF SILVER CITY**

(Seal)

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Ken Ladner, Mayor

Attest:

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Alfred Sedillo, Town Clerk