

ORDINANCE NO. 2011-01

**AN ORDINANCE ADOPTING A BUSINESS REGISTRATION FEE,
PROVIDING FOR REGISTRATION OF ALL BUSINESSES, PROVIDING FOR
ENFORCEMENT AND IMPOSING BUSINESS LICENSE FEES.**

**BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF
EDGEWOOD, NEW MEXICO.**

SECTION 1. DEFINITIONS.

A. Engaging in Business: Persons operating, conducting, doing, carrying on, causing to be carried on, or pursuing any business, profession, occupation, trade, or activity for the purpose of profit and who are required to obtain a New Mexico taxpayer identification number. Non-profit organizations, clubs, youth organization, churches, and civic organizations engaged in fund raising either for charitable reasons or to support their own operations shall not be considered "engaged in business" and will not be required to pay a business registration fee.

B. Permitted project: Any construction project requiring a state or town permit.

B. Person: Any individual, male or female, estate, trust, receiver, cooperative association, corporation, company, firm partnership, joint venture, syndicate or other entity engaging in a business, profession, occupation, trade, commercial activity, itinerant vendors who sell products more than 6 times a year, FOR PROFIT.

C. Place of Business: The premises within the municipality, whether it be a personal residence, main business location or an outlet, branch or other location thereof, temporary or otherwise, where a person is engaging in business. In the event there is no location, but the business is transacted or the service provided in the location of the buyer, then the general sales area within the municipality shall be considered a **PLACE OF BUSINESS**. Construction Contractors which do not have a permanent business location within the municipality, must obtain a business registration for any year that a permitted project or projects are applied for within the municipality.

D. Separate Business: A business located or conducted at the same address as another registered business, whether or not owned by the same person, that is additional to and different from the other registered business. A business will be considered a **SEPARATE BUSINESS** if it has a different name and it is not so related to the other business as to be a component part of the other business.

E. CRS Account: An account established by the New Mexico Taxation and Revenue Department for businesses who are subject to taxes reported under the Combined Reporting System (CRS). CRS allows taxpayers to report the state's major business taxes including; gross receipts tax, all local option gross receipts taxes, compensating tax, and withholding tax. Once a CRS Account has been established, business will be issued

a CRS identification number which is used to identify business, track returns, payments, notices and other tax-related activities of registered businesses.

F. **CRS Non-Compliance:** A CRS account is deemed to be not in compliance if one or more of the following conditions exist (a) the New Mexico Tax ID number is not active, (b) the account has a liability and no payment plan has been established, (c) payments under an established plan are not current, or (d) required CRS reports have not been filed.

SECTION 2. PURPOSE OF BUSINESS LICENSE.

The purpose of the business license is provide for the "promotion of the health and general welfare of the municipality" as stated in NMSA 3-38-1.

SECTION 3. APPLICATION AND DISPLAY

Any person proposing to engage in business within the municipal limits of the Town of Edgewood shall apply for and pay a business registration fee for each outlet, branch, or location within the Town of Edgewood prior to engaging in business, unless such person is exempted as identified in "Exhibit A".

Any person filing an application for issuance or renewal of any business registration shall include in the application their current "New Mexico Taxation and Revenue Department CRS Number". The Town Clerk-Treasurer shall on proper application issue a Certificate of Business Registration to qualifying businesses. The business shall display the Certificate of Registration on its premises. This authority is provided by NMSA 3-38-1 through NMSA 3-38-6.

SECTION 4. RENEWAL.

Thirty days prior to the expiration of the business registration, on December 30th of each year, any person with a place of business in the Town of Edgewood and subject to this Ordinance shall apply for renewal of business registration with the Town Clerk-Treasurer.

SECTION 5. Notification of CRS Non-Compliance

The Clerk may notify businesses of the status of their Compliance with CRS as a free service, but will not withhold the business license based on said status.

SECTION 6. IMPOSITION OF BUSINESS REGISTRATION FEE.

There is imposed on each place of business conducted in the Town of Edgewood a business registration fee of Twenty Five Dollars (\$25.00). The fee is imposed pursuant to NMSA 1978, Section 3-38-3 as it now exists or is amended and shall be known as the "Business Registration Fee". The Business Registration Fee shall be prorated for new businesses conducted for a portion of the last quarter of the year. For purposes of construing this Ordinance a "year" is that time on the calendar from January 1st to December 31st.

SECTION 7. LATE CHARGE.

Any person who fails to apply for a Business Registration or to renew the Business Registration and pay the fee by 5:00 p.m. on December 31st of any year shall be charged an additional late fee of Ten Dollars (\$10.00) and shall not be registered until the original fee and late fee are paid, as specified in NMSA 3-38-5

SECTION 8. ENFORCEMENT.

(A). Any business which violates any provision of this Ordinance or fails to comply with any other requirements may be subject to a penalty of up to \$100.00.

(B) The Town may also initiate collection and enforcement procedures as outlined in NMSA 3-38-5 and 3-38-6, as amended.

SECTION 9. 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 effect any of the remaining provisions of this Ordinance.

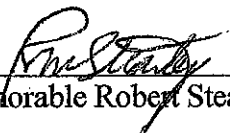
SECTION 10. REPEAL.

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, or part thereof, heretofore repealed. This Ordinance shall repeal Ordinance No. 1999-N and Ordinance No. 1999-O.

SECTION 11. EFFECTIVE DATE.

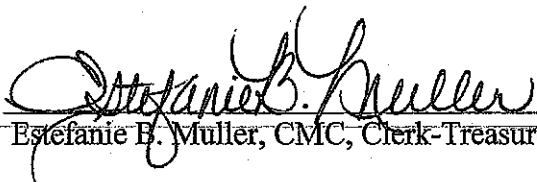
This Ordinance shall be in full force and effect five days after its adoption, approval and publication as provided by law.

PASSED, ADOPTED and APPROVED this 16th day of March, 2011.



Honorable Robert Stearley, Mayor

ATTEST:



Stefanie B. Muller, CMC, Clerk-Treasurer

EXHIBIT "A"

EXEMPTIONS

Exemptions from the Business License fee:

- (6) Traveling shows;
- (7) Wrestling or sparring exhibitions and contests;
- (9) Wholesalers;
- (10) Cattle shows, horse shows, Rodeos, Auto shows, Dog shows, etc.
- (1) Concerts and Traveling Exhibition Shows;
- (1) Fairs;
- (1) Carnivals;
- (2) Circuses;

Businesses which are providing infrequent services on an emergency basis, including plumbers, electricians or private ambulance, transportation, taxis, or health care are exempt.

No License or registration fee shall be imposed on any sanctioned and registered athletic official who officiates for any association or organization which regulates any public school activity and whose rules and regulations are approved by the state board of education. NMSA 1978 3-38-3 B(1).

A municipality may exempt from the business license or registration fee imposed by the municipality any part-time artist whose income from sales of his artwork in the prior taxable year did not exceed One thousand dollars (\$1000.00). NMSA 1978 3-38-3 B(2).