

**ORDINANCE NO. 2019-02**

**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, AS FOLLOWS:**

**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.
- B. Permitted Project: Any construction project requiring a state or town permit.
- C. Person: Any individual, 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 goods or services more than 4 times per calendar year, **FOR PROFIT**.
- D. 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**. All business acts described above require the purchase of a Business License.
- E. 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 is not so related to the other business as to be a component part of the other business.
- F. 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 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.
- G. 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 to provide for the “promotion of health and general welfare of the municipality” as stated in NMSA 3-38-1.

## **SECTION 3. APPLICATION 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.” Itinerant vendors which do not have a CRS number must pay an additional fee of \$25.00. 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 30<sup>th</sup> 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 1<sup>st</sup> to December 31<sup>st</sup>.

## **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 31<sup>st</sup> 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 of enforceability of such section, paragraph, clause, or provision shall not affect 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. 2011-01.

**SECTION 11. CORRECTIONS.**

The Town Clerk/Treasurer and the codifiers of this ordinance are authorized to make necessary clerical corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

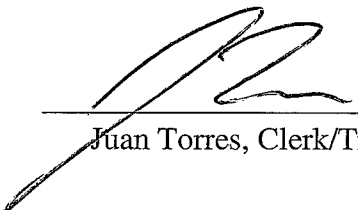
**SECTION 12. EFFECTIVE DATE.**

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 4<sup>th</sup> day of September 2019.**

  
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John Bassett, Mayor

**ATTEST:**

  
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Juan Torres, Clerk/Treasurer

## **EXHIBIT "A"**

### **EXEMPTIONS**

Businesses which are providing infrequent services on an emergency basis i.e. 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 or his artwork in the prior taxable year did not exceed One Thousand Dollars (\$1,000.00) NMSA 1978 3-38-3 B(2).