



1 (E) The Mayor shall select for annual random audits one or more vendors  
2 to verify the amount of gross rent subject to the occupancy tax and to ensure  
3 that the full amount of occupancy tax on that rent is collected. Copies of audits  
4 completed shall be filed with the State of New Mexico local government division  
5 of the Department of Finance and Administration.

6 (F) Failure to notify the Mayor within 30 working days of a change of  
7 ownership on a taxable premises shall subject vendor to a \$500 penalty.

8 (G) A nonrefundable hearing fee of \$50.00 shall accompany each appeal  
9 to the City Hearing Officer filed pursuant to §§ 4-4-6 or 4-4-9 ROA 1994.

10 SECTION 2. Section 4-4-14, MARKETPLACE PROVIDER RESPONSIBILITIES,  
11 is amended as follows:

12 (A) Marketplace providers shall be responsible for collecting all  
13 applicable occupancy taxes and remitting the same to the City. The marketplace  
14 provider shall be considered an agent of the vendor for purposes of occupancy  
15 tax collections and remittance responsibilities as set forth in this ordinance;

16 (B) *Safe Harbor.* A marketplace provider operating exclusively on the  
17 internet, who operates in compliance with subsection (A) above, shall be  
18 presumed to be in compliance with this ordinance, except that the marketplace  
19 provider remains responsible for compliance with the administrative penalty  
20 provision in § 4-4-99 of this ordinance.

21 SECTION 3. SEVERABILITY CLAUSE. If any section, paragraph, sentence,  
22 clause, word or phrase of this ordinance is for any reason held to be invalid or  
23 unenforceable by any court of competent jurisdiction, such decision shall not  
24 affect the validity of the remaining provisions of this ordinance. The Council  
25 hereby declares that it would have passed this ordinance and each section,  
26 paragraph, sentence, clause, word or phrase thereof irrespective of any  
27 provision being declared unconstitutional or otherwise invalid.

28 SECTION 4. COMPILATION. This ordinance shall be incorporated in and  
29 compiled as part of the Revised Ordinances of Albuquerque, New Mexico, 1994.


30 SECTION 5. EFFECTIVE DATE. This ordinance shall take effect five days  
31 after publication by title and general summary.

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1 PASSED AND ADOPTED THIS 8<sup>th</sup> DAY OF September, 2021  
2 BY A VOTE OF: 8 FOR 0 AGAINST.

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4  
5 Excused: Harris

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7   
8 Cynthia D. Borrego, President  
9 City Council

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13 APPROVED THIS 21 DAY OF September, 2021

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18 Bill No. O-21-75

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23 Timothy M. Keller, Mayor  
24 City of Albuquerque

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27 ATTEST:

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29  
30 Ethan Watson, City Clerk