



187  
**City of Las Cruces**<sup>®</sup>  
 PEOPLE HELPING PEOPLE

**Council Action and Executive Summary**

Item # 13      Ordinance/Resolution# 14-114

For Meeting of \_\_\_\_\_  
 (Ordinance First Reading Date)

For Meeting of January 6, 2014  
 (Adoption Date)

Please check box that applies to this item:

QUASI JUDICIAL       LEGISLATIVE       ADMINISTRATIVE

**TITLE:** A RESOLUTION IN SUPPORT OF DONA ANA COUNTY AND SIERRA COUNTY'S OPPOSITION TO THE RECLASSIFICATION OF THE SPACEPORT GROSS RECEIPTS TAX REVENUE.

**PURPOSE(S) OF ACTION:**

To support opposition to the reclassification of the Spaceport Gross Receipts Tax revenue.

<b>COUNCIL DISTRICT: N/A</b>		
<b><u>Drafter/Staff Contact:</u></b> Monica Campbell	<b><u>Department/Section:</u></b> Legal/City Attorney	<b><u>Phone:</u></b> 541-2128
<b><u>City Manager Signature:</u></b> 		

**BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:**

The Board of County Commissioners of Dona Ana County, New Mexico and the Board of County Commissioners of Sierra County have passed resolutions which ask that the Legislature and the New Mexico Public Education Department oppose proposed legislation that would seek to reclassify the Spaceport Gross Receipts Tax revenue as revenue from local sources (local revenue).

The proposed reclassification of the revenue would undermine the purpose and intent behind Dona Ana County and Sierra County's adoption of the Spaceport Gross Receipts Tax, and would result in less money coming to the counties' school districts.

The Spaceport Gross Receipts Tax funding to Dona Ana County and Sierra County should continue to be characterized as a local grant from each county to the school districts.

**SUPPORT INFORMATION:**

1. Resolution.

(Continue on additional sheets as required)

**SOURCE OF FUNDING:**

Is this action already budgeted?  N/A		
	Yes	<input type="checkbox"/> See fund summary below
	No	<input type="checkbox"/> If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input type="checkbox"/> Expense reallocated from: _____.
		<input type="checkbox"/> Proposed funding is from a new revenue source (i.e. grant; see details below)
	<input type="checkbox"/> Proposed funding is from fund balance in the _____ Fund.	
Does this action create any revenue?		
	Yes	<input type="checkbox"/> Funds will be deposited into this fund: _____ in the amount of \$_____ for FY__.
	No	<input type="checkbox"/> There is no new revenue generated by this action.

**BUDGET NARRATIVE**

N/A
-----

**FUND EXPENDITURE SUMMARY:**

Fund Name(s)	Account Number(s)	Expenditure Proposed	Available Budgeted Funds in Current FY	Remaining Funds	Purpose for Remaining Funds
N/A	N/A	N/A	N/A	N/A	N/A

**OPTIONS / ALTERNATIVES:**

1. Vote "Yes"; this will indicate the City Council's support of the Boards of Commissioners of Dona Ana County and Sierra County's opposition to reclassification of Spaceport Gross Receipts Tax revenue.
2. Vote "No"; this will indicate that the City Council does not support the Boards of Commissioners of Dona Ana County and Sierra County's opposition to reclassification of Spaceport Gross Receipts Tax revenue.
3. Vote to "Amend"; this could include further direction to staff.
4. Vote to "Table"; this could delay indication of the City Council's support of the Boards of Commissioners of Dona Ana County and Sierra County's opposition to reclassification of Spaceport Gross Receipts Tax revenue.

**REFERENCE INFORMATION:**

The resolution(s) and/or ordinance(s) listed below are only for reference and are not included as attachments or exhibits.

N/A.

(Continue on additional sheets as required)

**RESOLUTION NO. 14-114**

**A RESOLUTION IN SUPPORT OF DONA ANA COUNTY AND SIERRA COUNTY'S OPPOSITION TO THE RECLASSIFICATION OF THE SPACEPORT GROSS RECEIPTS TAX REVENUE.**

The City Council is informed that:

**WHEREAS**, the Board of County Commissioners of Dona Ana County, New Mexico and the Board of County Commissioners of Sierra County, New Mexico have passed resolutions which respectfully request that the Legislature and the New Mexico Public Education Department oppose legislation that would seek to reclassify the Spaceport Gross Receipts Tax revenue as revenue from local sources (local revenue); and

**WHEREAS**, the reclassification of the revenue as proposed would result in less money coming to the Counties' school districts; and

**WHEREAS**, the reclassification of the revenue as proposed would undermine the purpose and intent behind Dona Ana County and Sierra County's adoption of the Spaceport Gross Receipts Tax;

**WHEREAS**, Spaceport Gross Receipts Tax funding to Dona Ana County and Sierra County should continue to be characterized as a local grant from each county to the school districts.

**NOW, THEREFORE**, Be it resolved by the governing body of the City of Las Cruces:

**(I)**

**THAT** the City Council of the City of Las Cruces supports the Board of County Commissioners of Dona Ana County and the Sierra County Board of County

Commissioners in their opposition to the reclassification of the revenue generated from the Spaceport Gross Receipts Tax as revenue from local sources (local revenue) and further, supports the current characterization of the revenue as a local grant to the school districts from Dona Ana County and Sierra County.

**(II)**

**THAT** a copy of this resolution will be forwarded to the Board of County Commissioners of Dona Ana County and to the Sierra County Board of County Commissioners and to the appropriate State of New Mexico elected officials as designated by the governing body or City Manager.

**(III)**

**THAT** City staff is hereby authorized to do all deeds as necessary in the accomplishment of the herein above.

**DONE AND APPROVED** on this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

(SEAL)

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

VOTE:

Mayor Miyagishima: \_\_\_\_\_

Councillor Silva: \_\_\_\_\_

Councillor Smith: \_\_\_\_\_

Councillor Pedroza: \_\_\_\_\_

Councillor Small: \_\_\_\_\_

Councillor Sorg: \_\_\_\_\_

Councillor Levatino: \_\_\_\_\_

APPROVED AS TO FORM:

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