



## TORRANCE COUNTY

### RESOLUTION No. 2004-39

**A RESOLUTION URGING THE NEW MEXICO STATE LEGISLATURE TO AMEND THE LOCAL LIQUOR EXCISE TAX ACT SO AS TO AUTHORIZE ALL COUNTIES TO IMPOSE A LOCAL LIQUOR EXCISE TAX AND/OR INCREASE THE STATEWIDE LIQUOR EXCISE TAX AND DISTRIBUTE THE INCREASED REVENUE TO COUNTIES**

**WHEREAS**, Driving While Intoxicated ("DWI") remains the most prolific health and human service cost to New Mexico; and

**WHEREAS**, counties are asked to cover the costs of combating New Mexico's DWI problem by funding necessary education, prevention, and treatment programs;

**WHEREAS**, an increase in liquor excise tax revenue through either a local option tax for all counties or an increase in the statewide tax would help to alleviate these costs to and allow counties to expand their efforts to fight New Mexico's DWI problem;

**WHEREAS**, the Local Liquor Excise Tax Act (the "Act") NMSA 1978, § 7-24-8 through § 7-24-16 (1993) authorizes qualifying counties to impose a tax on local retailers of alcoholic beverages in 1% increments, up to a maximum of 5 %; and

**WHEREAS**, revenue from a tax passed pursuant to the Act must be dedicated to fund educational programs and prevention and treatment of alcoholism and drug abuse within the enacting county and for no other purpose; and

**WHEREAS**, amending the Act so as to authorize all counties to impose a tax on local retailers of alcoholic beverages would help to alleviate the costs to counties of combating New Mexico's DWI problem by funding necessary education, prevention, and treatment programs.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

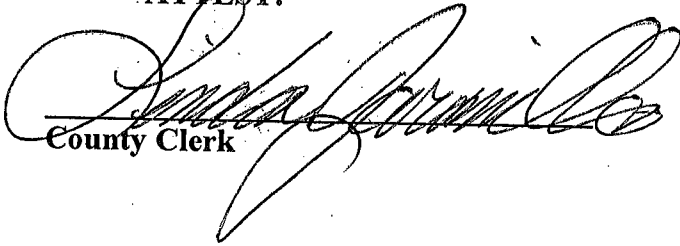
The Board of County Commissioners of Torrance County strongly supports state legislation that would (i) amend the Act so as to authorize all counties in New Mexico to impose a tax on local retailers of alcoholic beverages and/or (ii) increase the statewide excise tax on alcoholic beverages and distribute the increased tax revenue to counties. Said tax should be earmarked in direct support of DWI and substance abuse prevention efforts based on educational modalities, treatment programs, and law enforcement efforts.

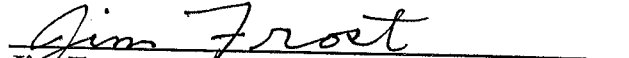
(Resolution 2004-39)

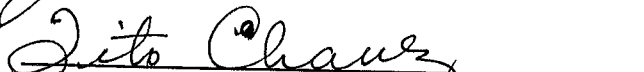
PASSED, APPROVED, and ADOPTED this 27<sup>th</sup> DAY OF OCTOBER, 2004.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

  
County Clerk

  
Jim Frost, District 1

  
Paul "Tito" Chavez, District 2

  
Chester Riley, Jr., District 3