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**HOUSE JOINT MEMORIAL 72**

**45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002**

**INTRODUCED BY**

**Danice R. Picraux**

**A JOINT MEMORIAL**

**REQUESTING THE MIDDLE RIO GRANDE COUNCIL OF GOVERNMENTS TO  
CONDUCT A STUDY OF A SPECIAL TAXING DISTRICT IN THE  
ALBUQUERQUE METROPOLITAN AREA FOR THE PURPOSE OF FUNDING  
CULTURAL ORGANIZATIONS.**

**WHEREAS, cultural organizations are crucial to the  
economic and social well-being of New Mexico and greater  
Albuquerque, the state's largest metropolitan area; and**

**WHEREAS, these organizations continually struggle from  
inadequate funding from both government and private sources;  
and**

**WHEREAS, other communities have addressed this problem  
through the establishment of special taxing districts and,  
with voter approval, the imposition of a sales or real  
property tax dedicated specifically for the support of**

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1 cultural institutions; and

2 WHEREAS, cultural organizations include organizations  
3 large and small, government-owned and -run as well as private;  
4 nonprofit entities; museums; the library system; the zoo and  
5 botanical gardens; the symphony and other musical groups; and  
6 dance, theater and literary and visual arts entities; and

7 WHEREAS, cultural organizations' budgets range in size  
8 from the zoo and libraries with budgets near or beyond ten  
9 million dollars (\$10,000,000) to small, private nonprofits  
10 with budgets of one hundred thousand dollars (\$100,000) or  
11 less; and

12 WHEREAS, most of the larger cultural organizations are  
13 owned by the city, state or federal governments, but in sheer  
14 numbers, most of them are non-governmental, ranging in size  
15 from the New Mexico symphony to small, narrowly focused arts  
16 groups; and

17 WHEREAS, cultural organizations are dependent for their  
18 operating budgets principally on the varying nature of  
19 government revenues and, hence, on year-to-year economic  
20 conditions, and in recent years, the Rio Grande zoo, the  
21 Albuquerque museum of art and history, the Albuquerque-  
22 Bernalillo county library system and other city and county  
23 entities have seen their budgets stagnate and even decline,  
24 without regard to any inflation adjustment; and

25 WHEREAS, private, nonprofit cultural organizations are

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1 dependent on earned revenues and donations, and at the same  
2 time Albuquerque lacks any major corporate headquarters and  
3 its population lacks the wealth found in most urban areas of  
4 America, thus resulting in lower ticket revenues and much  
5 lesser levels of contributed support to cultural  
6 organizations; and

7 WHEREAS, cultural organizations located in Albuquerque  
8 serve not only the city's residents but also those throughout  
9 the metropolitan area and the state, and children from the  
10 city and well beyond come to the museums, zoo and aquarium;  
11 utilize the libraries; attend musical and other performances;  
12 and enjoy the city's art, as do many adults from a wide area;  
13 and

14 WHEREAS, cultural organizations contribute substantially  
15 in attracting tourists from outside the state and make a major  
16 economic contribution to the state's economy; and

17 WHEREAS, other metropolitan areas such as Denver, Salt  
18 Lake City, St. Louis and Pittsburgh, though wealthier than the  
19 Albuquerque region, have found a similar concern of inadequate  
20 funding of cultural organizations and have addressed this  
21 problem through voter-approved specially tailored taxes  
22 dedicated exclusively to the support of such organizations;  
23 and

24 WHEREAS, Denver supports the arts with a six-county  
25 taxing district, which collects one-tenth of one percent sales

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1 tax, Salt Lake county adopted a comparable sales-and-use tax  
2 plan and St. Louis uses a real estate tax for a similar  
3 purpose, all three special taxing districts having been  
4 approved by the voters;

5 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE  
6 STATE OF NEW MEXICO that the middle Rio Grande council of  
7 governments be requested to conduct a study of the feasibility  
8 of establishing a special taxing district for the Albuquerque  
9 metropolitan area similar to those in other cities, the study  
10 to include:

- 11 A. the type of tax;
- 12 B. the geographic reach of the tax;
- 13 C. the governance structure and allocating  
14 authority;
- 15 D. the possible size of such a tax;
- 16 E. the level of revenues to be achieved;
- 17 F. constitutional issues, with special attention  
18 to Article 4, Section 31 and Article 9, Section 14 of the  
19 constitution of New Mexico; and
- 20 G. the mechanisms needed to assure that revenues  
21 awarded to government-owned organizations would not simply be  
22 offset by reductions in funding from the government's general  
23 funds; and

24 BE IT FURTHER RESOLVED that the middle Rio Grande council  
25 of governments present its final report to the revenue

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1 stabilization and tax policy committee by November 2002; and

2 BE IT FURTHER RESOLVED that a copy of this memorial be  
3 transmitted to the director of the middle Rio Grande council  
4 of governments.

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