



**SIERRA COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION NO. 2026-12**

**ESTABLISHING A LICENSE TAX UNDER THE LIQUOR CONTROL ACT**

**WHEREAS**, the Board of County Commissioners met in a regularly scheduled meeting at 10:00 a.m. on January 27, 2026, in the Sierra County Commission Chambers, 1712 North Date Street, Truth or Consequences, New Mexico; and,

**WHEREAS**, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1(1884); and,

**WHEREAS**, NMSA 1978, Section 7-24-2 (1994) statutorily authorizes the Board of County Commissioners to impose an annual, non-prohibitive license tax upon the privileges of persons holding state licenses under the provisions of the Liquor Control Act to operate within the unincorporated parts of the County as retailers, dispensers, canopy licensees, restaurant licensees or club licensees; and,

**WHEREAS**, NMSA 1978, Section 7-24-3 (1939) prohibits any retailer, dispenser or club from operating in the County without having paid the county the license tax according to the provisions of this resolution and authorizes the Board of County Commissioners to order the same closed for nonpayment; and

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Sierra County that a license tax in the amount of two hundred fifty dollars (\$250) to be paid in full to the Sierra County Treasurer before July 1, 2026, for deposit into the County's general fund.

**NOW THEREFORE BE IT FURTHER RESOLVED** by the Board of County Commissioners of Sierra County that a copy of this Resolution shall be sent via certified

mail, return receipt requested, to all retailers, dispensers, canopy licensees, restaurant licensees or club licensees who operate within the unincorporated parts of the County.

**APPROVED, ADOPTED, AND PASSED** on this 27<sup>th</sup> day of January, 2026.

**BOARD OF COUNTY COMMISSIONERS**

  
HANK HOPKINS, COMMISSIONER

*Approved Telephonically*  
SANDY JONES, COMMISSIONER

  
JAMES PAXON, COMMISSIONER

ATTEST BY:

  
AMY WHITEHEAD, COUNTY CLERK

