



LODGERS' TAX

APPLICATION AND INSTRUCTIONS

Events July 1, 2025 – June 30, 2026

Contact information for questions:

tourism@roswell-nm.gov



LODGERS' TAX GENERAL INFORMATION

The City of Roswell requires any organization or citizen seeking Lodgers' Tax (occupancy) funds from the city to make such a request through the city's application process and compliance with the City of Roswell's policies and procedures.

APPLICATION PROCESS

1. Lodgers' Tax Funding Request is submitted to tourism@roswell-nm.gov by deadline.
2. The city's Occupancy Tax Board reviews and provides recommendation to Finance Committee.
3. The Finance Committee reviews, approves or changes recommendation for City Council.
4. City Council awards, changes or denies funding request.

The role of the Occupancy Tax Board is to review applications for events that will bring out-of-town visitors to the City of Roswell and promote hotels stays. The board provides recommendation to the Finance Committee.

DEADLINES FOR FY26

1. Applications are to be submitted June 1, 2025 to July 8, 2025.
2. Applications will be considered at the Occupancy Tax Board meeting which will take place on July 15, 2025.

TYPES OF AWARDS AVAILABLE

Applicants may request awards for each of the following categories:

1. **Marketing.** The items listed below are generally acceptable expenses related to advertising:
 1. *Radio, television, newspaper, billboard or magazine advertisements*
 2. *Posters, brochures, flyers, postcards, or other marketing materials*
 3. *Postage for mailing of marketing materials*
 4. *Website, Facebook, or other internet paid advertising placement*
 5. *Free T-shirts for registration participants or attendees*
 6. *Police/Security, Fire and Sanitation services are recognized as eligible expenses within the Marketing category.*
2. **Sponsorship.** Sponsorships are available where the City and applicant wish to form a formal cooperative arrangement where the City holds an interest in the event and helps create the event. Sponsorships will be conditioned up MOUs or contracts subject to governing body approval.

The items listed below are generally *not acceptable expenses* unless part of a City sponsorship:

1. *Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping furnishing or acquiring real property*
2. *Administrative, operational, or event manager costs (includes marketing firm services)*
3. *Costumes*
4. *Payments, other than placed advertisements, for entertainment*
5. *Equipment rental*
6. *Food or beverages (including water) provided for entertainment, judges, contestants, workers, or as hospitality*
7. *Gifts or in-kind expenses*
8. *Lodging or travel*
9. *Monetary awards*
10. *Programs given out during the event*
11. *Rent of facility*
12. *Thank-you advertisements after the event*

FUNDING LIMITS

Unless exempt from the Procurement Code or as part of a Sponsorship, awards will be capped at \$20,000.00



LODGERS' TAX FUNDING APPLICATION

Received Date: 7/8/2025- via email- TJC

Please check the box for which type of funding you seek.

- ☒ Marketing, and Police/Security, Fire and Sanitation services
☐ Sponsorship

Today's Date: July 1, 2025

Event Name: Something Wicked this Way Comes, season opener Event Date: August 29 -Sept 7, 2025

Organization: Roswell Community Little Theatre Event Time: 7:30 and 2:30

Event Address: 1717 S. Union City/State/ZIP: Roswell, NM 88201

Website: roswelltheatre.com Phone: 5756221982 Email: rostheatreppl@gmail.com

Organizer: Roswell Community Little Theatre, Board President Mobile: (575) 622-1982

Second Organizer: Board President, Dan Coleman Mobile:

EVENT DETAILS

Estimated # Attending: 290 Anticipated # of hotel rooms booked: 5

Last year's event (if this is not a first-time event, must attach proof)

of Attendees: 320 altogether # of hotel rooms booked: unknown

Description of Event Logistics:

Something Wicked this Way Comes will open August 29th at 7:30. We will have six performances of the play, Friday and Saturday nights at 7:30 and Sunday afternoons at 2:30. We are seeking funding for print advertising and mailing. The advertisements will be for the full season of four plays and two weeks out for the four plays of our regular season.

Sponsorship amount requested:



Permit #: _____

LODGERS' TAX FUNDING REQUEST

Any funding from Lodgers' Tax must follow the Lodgers' Tax Policy (PA0002). Please be sure you have read and understand the policy. **You must type out marketing budget plan in the fillable form below or attach as indicated below.** Please feel free to add additional pages, ad samples, artwork, etc. This is what is considered for approval. Any request not listed with this form is not considered for approval. Lodgers' Tax funds must be expended in accordance with the Lodgers' Tax Act for purposes of advertising, publicizing and promoting tourist-related attractions, facilities and events. Lodgers' Tax is funded by overnight stays in Roswell.

☐ Check here for First-time Event

List of eligible expenses for marketing: Newspaper, Magazine, Radio, Television, Google Ads/ Paid Social Media, Digital Billboard, Vinyl Billboard, Posters, Flyers, Postcards, or other paid media.

MARKETING BUDGET PLAN

Eligible Marketing Expenses Please use and attach an additional sheet if more space is needed.

Advertising Type	Placement/Vendor (specific):	Frequency/Run Dates:	Your Eligible Expense
Example: Newspaper	Example: Dallas Morning News	Example: May 1-10, 2x 1/2 pg	Example: \$700
Postcards	Mailers and postage for Something Wicked	August 15, 2025	\$700.
Postcards	Mailers and postage for Uncle George's	October 15, 2025	\$700.
Postcards	Mailers and Postage for Jeeves in Bloom	January 5, 2026	\$700
Postcards	Mailers and postage for The Miss Magnolia SCBP	March 15, 2026	\$700
Tri-fold	Season flyer for distribution	July 2025 through January 2026	\$1200
Mailing lists	For Lubbock, Albuquerque, Carlsbad	July 2025 through January 2026	\$2100

Note: All marketing must include "paid in part by City of Roswell Lodgers' Tax" logo and/or text to be eligible.

Other Eligible Expenses	Details (Source of Services / Service Employees Required / # of T-Shirts)	Your Eligible Expense
Police/Security		
Fire		
Clean-up/Sanitation		
T-Shirts (registered participant)		

TOTAL eligible expenses:
\$6,100

EVENT DETAILS/SCORING

The definition of a Tourist means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax. Tourist-related events mean events that are planned for, promoted to and attended by tourists. *Lodgers' Tax Act Definitions {3-38-13 NMSA 1978}*

Please provide details of your event, along with any attachments that may help answer the specific questions below. The Occupancy Tax Board will score the event on a 100-point scale based on return on investment, historical performance, other economic impact, general attendance and event uniqueness.

Return on Investment (25 points): Detail the return on investment to the community based on tourism. Consider any additional Lodgers' Tax generated as a direct result of your organization or event, along with any estimated attendance from out-of-town visitors and estimated room nights in local lodging facilities.

We've never requested this kind of funding. We have no record of ROI.
Here is what we may suppose:
20 people book a room per play, that's 80 rooms booked. We estimate an average of 4 meals per room booked wich is 320 meals for the season.

Source for detail provided: _____

Historical Performance (10 points): Include award dollars used, prior attendance and room nights.

We've never requested this funding before.

Award dollars previously used: _____

Prior year attendance: _____

of overnight room nights booked: _____

Estimated cost of service request from City Departments (not scored):

We are not requesting any services from the City.

Other Economic Impact (25 points): Additional Gross Receipts Tax generated as a direct result of your organization or event (restaurants, purchases in local stores).

We estimate roughly 320 meals, and maybe 100 purchases in local stores.

Attendance typee & transportation to Roswell: Theater goers mostly driving.

Average daily spending on food/beverage: \$60.00 per person times 120 people \$7200.

Source for data provide listed above: _____

General Attendance of Event (10 points): Please consider both local and out-of-town attendees.

We have an average attendance of 40 to 45 people per performance roughly 1,030 people.

35 _____ Local
10 _____ Outside
22 _____ % of attendance from outside of Roswell

Source for data provided: this is a guestimate

Uniqueness of Event (30 points): What makes this event different from others?

We are the only actual live theater in town. We are one of two performing arts groups in town the second has no actual building. We are one of the oldest continuously run community theaters in the United States.

Occupancy Tax Board Use Only

Return on Investment (25 points):	_____	General Attendance (10 points):	_____
Historical Performance (10 points):	_____	Uniqueness of Event (30 points):	_____
Other Economic Impact (25 points):	_____	Total (100 points):	_____

OFFICIAL USE ONLY

OTB Date: 7/22/2025 Finance Committee Date: 8/7/2025 Council Date: 8/14/2025
Last Day of Event: 9/7/2025 Reimbursement Request Due Date (90 days from last day of event): 12/7/2025