



LODGERS' TAX

APPLICATION AND INSTRUCTIONS

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 EVENTS HELD JULY 1, 2026 TO DECEMBER 31, 2026

1. Applications are to be submitted by or before 5 p.m. on June 30, 2026

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 *acceptable expenses* as 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, marketing awards will be capped at \$20,000.00



LODGERS' TAX FUNDING APPLICATION

Received Date: _____

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

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

Today's Date: June 29, 2026

Event Name: National Championship Air Races Event Date: 9/15-9/19, 2027

Organization: Reno Air Racing Association Event Time: _____

Event Address: Roswell Air Center 1 Jerry Smith Cir City/State/ZIP: Roswell, NM

Website: https://airrace.org Phone: 775-972-6663 Email: ggibson@airrace.org

Organizer: Reno Air Racing Association Mobile: 813-507-1799

Second Organizer: _____ Mobile: _____

EVENT DETAILS ☐ Check for first time event

Estimated # Attending: 80,000 Anticipated # of hotel rooms booked: 45,000 (rm-nights)

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

of Attendees: Pending # of hotel rooms booked: Pending

Description of Event Logistics:

The National Championship Air Races will return to Roswell, New Mexico, September 15–19, 2027, continuing the successful establishment of one of aviation's most prestigious and distinctive events at the Roswell Air Center. Known worldwide as "The World's Fastest Motorsport," the National Championship Air Races combine closed-course pylon racing, military and civilian air show performances, static aircraft displays, aviation education, STEM programming, vendor areas, food concessions, premium hospitality, and family-friendly entertainment into a multi-day tourism event with significant regional impact.

The 2027 event will build on the proven success of the 2025 inaugural Roswell event and the anticipated continued growth of the 2026 event. In 2025, the National Championship Air Races welcomed an estimated 56,000 attendees over five days, generated an estimated \$29.6 million in economic impact for New Mexico, and delivered more than 1.4 billion media impressions. The event also produced strong destination-marketing value, with New Mexico True integrated across marketing, advertising, on-site signage, digital content, earned media, and guest-facing event touchpoints.

The 2026 National Championship Air Races have not yet occurred, but RARA anticipates a strong turnout and exciting economic performance as the event continues to mature in Roswell. The 2027 event will represent the third year of the National Championship Air Races in Roswell, moving the event from successful relocation into long-term establishment as a signature tourism driver for the city and region.



Permit #: _____

MARKETING LODGERS' TAX 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.

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 Estimated Cost
Example: Newspaper	Example: Dallas Morning News	Example: May 1-10, 2x 1/2 pg	Example: \$700

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 Estimated Cost
Police/Security		
Fire		
Clean-up/Sanitation		

TOTAL estimated cost:



Permit #: _____

SPONSORSHIP LODGERS' TAX REQUEST

1. 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 *acceptable expenses* as 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

SPONSORSHIP BUDGET PLAN

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

Expense Type	Vendor (specific):	Your Estimated Expense
Example: Facility Rental	Example: Convention Center	Example: \$700
Marketing Firm Services	Argentum Partners	\$120,000
Airshow Smoke Oil	Pure White Smoke Oil (subject to change)	\$28,800
Sponsor Chalet	NCAR / RARA	\$35,000
Equipment Rental	Sunbelt Rentals	\$350,000
Race Week Hotels	Various	\$165,000
* NOTE: NCAR is requesting a \$300,000 in total from	Lodger's Tax Funding, as in the previous 2 years.	
City of Roswell branding is applied event-wide in	recognition of this and other support.	
Note: All expenditures MUST be accounted for.		

TOTAL estimated expense:	\$698,800
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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.

The National Championship Air Races have a documented record of generating substantial tourism value, lodging demand, visitor spending, media exposure, and regional economic impact. The 2025 inaugural Roswell event confirmed that this long-established national aviation event can successfully deliver measurable tourism benefits in New Mexico.

In 2025, the National Championship Air Races drew an estimated 56,000 attendees over five days and generated an estimated \$29.6 million in statewide economic output, mostly centered on Roswell and the surrounding SE New Mexico Region. This included approximately \$17 million in direct visitor spending on lodging, dining, retail, fuel, entertainment, and other trip-related purchases, along with additional indirect and induced economic activity. The 2025 New Mexico Tourism sponsorship report (see attached) calculated a 42:1 return on investment, demonstrating the value of the event as a tourism-development asset.

The event also generated powerful destination-marketing benefits. The 2025 campaign produced more than 1.4 billion cumulative media impressions, 845 total traditional media hits, an estimated \$13.4 million in advertising value, more than 6 million paid digital impressions, 346,000 website users, 546,000 website sessions, and 623,000 YouTube views. These results show that the National Championship Air Races not only bring visitors to Roswell during event week, but also extend Roswell and New Mexico brand visibility to a much larger national and international audience.

Ticket-origin data from 2025 also demonstrates the event's value as a tourist-related event. New Mexico residents

Source for detail provided: National Championship Air Races 2025 New Mexico Tourism Sponsorship Report, RARA 2025

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

The National Championship Air Races are a proven tourism event with nearly six decades of history and a strong record of attracting national and international visitors. During its long history in Reno, the event drew more than one million spectators and generated hundreds of millions of dollars in regional economic impact.

In 2019, the event reported approximately 82,000 unique attendees, with 65% identified as non-local visitors. Of those non-local attendees, 73.7% stayed in a hotel. The estimated total economic impact was approximately \$91.7 million.

In 2023, the final Reno event reported approximately 113,236 unique attendees, with 71% identified as non-local visitors. Of those non-local attendees, 72.3% stayed in a hotel. The estimated total economic impact was approximately \$158.6 million.

The 2025 National Championship Air Races marked the event's first year in Roswell and established a strong new benchmark for the event in New Mexico. The inaugural Roswell event drew an estimated 56,000 attendees over five days. Attendance reached its highest point on Sunday, with approximately 17,000 spectators on site for championship racing. Saturday attendance was reduced by prolonged adverse weather, which suppressed what would traditionally be one of the strongest attendance days. Even with that weather disruption, the event delivered a successful first-year performance and demonstrated Roswell's ability to host a major national aviation event.

Award dollars previously used: \$300,000, 2025 and \$300,000, 2026

Prior year attendance: 2025 - 56,000 | 2026 - TBD, anticipating 80,000

of overnight room nights booked: Expected to completely sell out all local available room nights Roswell and the surrounding area

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

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

The National Championship Air Races generate additional gross receipts activity through visitor spending at restaurants, event concessions, retail stores, fuel providers, transportation services, local attractions, and other businesses serving race-week visitors.

For the 2027 National Championship Air Races, RARA estimates attendance of approximately 80,000. Using historical spending patterns from the 2019 National Championship Air Races economic impact report, food and drink spending and shopping expenditures provide a conservative basis for estimating additional gross receipts tax activity related to restaurants and purchases in local stores.

The 2019 report identified \$19,089,484 in Food & Drink spending and \$4,697,393 in Shopping spending among 48,435 primary non-local visitors, for a combined restaurant and retail spending estimate of \$23,786,877. This equals approximately \$491.10 per visitor. Applying that historical spending pattern to an estimated 80,000 attendees in 2027 produces an estimated \$39,288,000 in restaurant and local retail spending.

Using Roswell's listed Gross Receipts Tax rate of 8.2708%, this level of restaurant and local retail spending would generate an estimated \$3,249,469 in gross receipts tax activity. This estimate is conservative because it does not include all possible taxable visitor spending categories, such as fuel, transportation, entertainment, lodging-related gross receipts, or other event-related purchases that may occur before, during, and after the five-day event.

Attendance typee & transportation to Roswell: Various

Average daily spending on food/beverage: \$491.10

Source for data provide listed above: Special Event Report: 2019 National Championship Air Races Economic Impacts c

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

The 2027 National Championship Air Races are expected to attract a strong combination of local, statewide, regional, national, and international attendees. The 2025 Roswell event drew an estimated 56,000 attendees in its inaugural year, proving the event's ability to bring a major tourism audience to Roswell. The 2026 event is expected to build on that success, and the 2027 event should continue that positive trajectory as awareness grows and Roswell becomes more firmly established as the new home of the National Championship Air Races.

For planning purposes, RARA expects a substantial share of 2027 attendance to come from outside Roswell. The 2025 ticket-origin data showed that 45.75% of attendees came from outside New Mexico, including visitors from 48 states and 16 countries. In addition, a significant portion of the New Mexico audience likely represents statewide travel from outside Roswell and southeastern New Mexico.

Estimated attendance categories for 2027 should be updated after final 2026 data is available. Based on current performance and projections, RARA expects continued strong attendance and a significant percentage of visitors from outside Roswell.

These figures may be adjusted once 2026 actuals are available.

24,000

56,000

70

Local

Outside

% of attendance from outside of Roswell

Source for data provided: National Championship Air Ra

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

The National Championship Air Races are one of the most unique tourism events in the United States and the only event of their kind in the world. With nearly six decades of history, NCAR is the world's only multi-class, closed-course pylon racing event, bringing together elite pilots, race teams, aircraft owners, aviation fans, military performers, civilian air show acts, vendors, exhibitors, students, families, and media for a high-energy aviation and motorsport experience.

Unlike a traditional air show, the National Championship Air Races feature direct competition. Aircraft race head-to-head around a closed aerial course at low altitude, creating a spectator experience that combines speed, precision, engineering, strategy, courage, and aviation skill. The event includes multiple race classes, from smaller purpose-built racing aircraft to historic warbirds, high-performance sport aircraft, jets, and STOL Drag competitors. This variety gives NCAR a breadth and energy that cannot be replicated by a standard festival, sporting event, or air show.

Roswell's selection as the new home of the National Championship Air Races was the result of a national search and a highly competitive process. The City of Roswell prevailed against more than 30 other interested communities, many of which had larger markets or greater built-in tourism infrastructure. Roswell's success reflected the strength of its aviation history, the capabilities of Roswell Air Center, the commitment of local and state partners, and the community's vision for building a long-term tourism and economic development asset.

The 2025 event marked a historic new beginning for both RARA and Roswell. It delivered approximately 56,000 attendees, \$29.6 million in estimated economic impact, more than 1.4 billion media impressions, and substantial national visibility for Roswell and New Mexico. The 2026 event is expected to continue that momentum with strong turnout and

OFFICIAL USE ONLY

OTB Date: _____ Finance Committee Date: _____ Council Date: _____

Last Day of Event: _____ Reimbursement Request Due Date (90 days from last day of event): _____