



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: 6/24/26 via email

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

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

Today's Date: 6/23/2026

Event Name: Eastern New Mexico State Fair Event Date: Oct 5-10 2026
Organization: Eastern New Mexico State Fair Event Time: _____
Event Address: 2055 SE Main St City/State/ZIP: Roswell NM 88203
Website: enmsf.com Phone: 5756239411 Email: leslie.enmsf@yahoo.com
Organizer: Leslie Robertson Mobile: 5759108012
Second Organizer: Adriann Ragsdale Mobile: 5756268044

EVENT DETAILS ☐ Check for first time event

Estimated # Attending: 41,000 Anticipated # of hotel rooms booked: 900

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

of Attendees: 41,150 # of hotel rooms booked: 894

Description of Event Logistics:

The Eastern New Mexico State Fair is an event over 100 years strong. The event begins with the traditional parade on Monday morning, followed by five additional days of agricultural events, arts and crafts displays, a ranch rodeo competition, concerts, food and wares vendors, and a carnival. The fair opens with the parade on Monday and closes on Saturday with the junior livestock sale in the morning and the closing of the carnival that evening. The Eastern New Mexico State Fair prides itself on hiring live music options from a variety of genres. We also spotlight local entertainment, youth groups, non-profit organizations, and community resources. The Eastern New Mexico State Fair also hosts school fieldtrip groups, honors the military and first responders, and provides unique activities for our senior and special needs community.



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
Newspaper	Roswell Daily Record	August-September	2,500
Social Media	Facebook, instagram	August-September	500
Radio	Pecos Valley Broadcasting	August-October	5,200
Magazine	New Mexico Stockman	August-September	220
Postage	USPS	August	350
Radio	Radio Amigo	August-October	1,000
Radio	Walton Stations	August-October	2,000
Billboard	Tyler Carter/Newman	August-October	3,000

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	SCP Security, parade barricades, cones, 110 officer hours	45,000
Fire		
Clean-up/Sanitation	Trash, Starr Janitorial, Lore's Cleaning, Quality Janitorial, TNT Portables	40,000
TOTAL estimated cost:		99,700



Permit #: _____

SPONSORSHIP LODGERS' TAX REQUEST

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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
Musical Sound Lighting and Entertainers	J&S Pro Sound	45,000
Entertainer	Triangle Talent	9,000
Judges	Exact names unknown yet	7,000
Food and Beverages	Various vendors depending on talent requests	1,200
Equipment Rental (lift, generators, pipe and drape)	Davis, KC Light towers, Grady Henly	25,000
Hotel lodging	Candlewood suites	6,000

Note: All expenditures **MUST** be accounted for.

TOTAL estimated expense:	93,200
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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 Eastern New Mexico State Fair has participants from all 33 counties in New Mexico. Families travel to enter their art and agricultural projects. Most will stay in local hotels and RV parks for the six days of fair livestock shows. The parade averages 100 entries of floats, bands, businesses, and performers. The crowds line up for hours and most will purchase from the local businesses as they wait. Vendors come from all over the country to participate in the fair. We host over 100 different vendors and most will lodge in town, purchase supplies, and fuel up while they stay with us. Historically, the fair will book anywhere from 500-2,500 hotel rooms for exhibitors, visitors, entertainers, and judges.

Source for detail provided: survey cards, vendor contracts, online entry forms

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

	Awarded	Attended	Rooms
2025	\$40,000	41,150	894
2024	\$35,213.10	42,242	895
2023	\$38,908.11	42,523	2542
2022	\$24,249.93	42,206	2676
2021	No Awards Given This Year		
2020	COVID, no event		
2019	\$40,000	48,302	800

Award dollars previously used: 40,000

Prior year attendance: 41,150

of overnight room nights booked: 894

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

Sanitation
Barricades
Sand Bags
Signage
Officers
\$14, 977

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

96% of those polled dined locally
97% Purchased fuel
83% shopped locally

Local vendors report they benefit from showcasing their business at the fair and it effectively drives customers to their local store fronts. Many purchase supplies for their booths locally.
Livestock families purchase feed and equipment from Roswell Livestock, Big R, Paul's Vet, and other local businesses.
Trophies are purchased locally through RPM
The bulk of our security is provided by the local company of SCP.
We utilize the Roswell Daily Record, and many local radio companies for our marketing needs.

Attendance typee & transportation to Roswell: personal vehicles, airlines

Average daily spending on food/beverage: \$200

Source for data provide listed above: survey cards

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

The Eastern New Mexico State Fair averages between 6,000 and 7,000 visitors each day of the six day event. People come from all 33 counties along with many others from Texas, Colorado, California, and even Mexico. We provide entertainment and educational opportunities for all ages and demographics. Special free activities are planned for school groups, seniors, military/first responders, and those with special needs.

39,527 _____ Local
1,623 _____ Outside
3.9 _____ % of attendance from outside of Roswell

Source for data provided: survey cards

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

The Eastern New Mexico State Fair is a one of a kind event that has been going strong in the Roswell area for more than 100 years. This six day event welcomes participants and guests from and over New Mexico and the surrounding areas. ENMSF takes pride in its events and strives to provide a safe and fun experience for patrons of all ages. There are special events that encourage participation from all ages and interests: concerts, carnival rides, magic shows, animal exhibitions, arts and crafts displays and competitions, health fairs, a rodeo, and baking competitions. ENMSF is careful in selecting entertainment options to ensure there is a diversity in the musical genres represented along with the entertainment acts for the whole family. Many people visit the fair for the food trucks alone. There are of course the standard fair options: funnel cakes, turkey legs, and fried food of any type on a stick. There's also new culinary delights to be discovered as well: smothered sweet potato fries, stuffed grape leaves, Dubai chocolate with pistachios, and many other delicacies of your choosing. The commercial building houses 100 booths of vendors, first responders, non-profits, and political organizations. The education building is where you can find the farm and garden entries, the school art displays, and of course the model railroad trains. The junior livestock events and exhibits allow youth from across New Mexico a place to show their animal projects and potentially earn significant funds at the junior livestock sale. These funds may go towards college or to the following year's project.

OFFICIAL USE ONLY

OTB Date: 7/21/26 Finance Committee Date: 8/1/2026 Council Date: 8/13/2026
Last Day of Event: 10/10/2026 Reimbursement Request Due Date (90 days from last day of event): 1/10/2027