SUMMIT ON REGIONAL TOURISM
POLICIES AND PRACTICES

BACKGROUND REPORT
➢ Report compiled for summit attendees to read in advance
➢ Summit details: February 28, 2011, 9 am-4 pm
   Albuquerque Balloon Museum

CONVENER
City of Albuquerque

ORGANIZER
New Mexico First
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FORWARD

Purpose of the Event
Currently the Albuquerque Convention and Visitor’s Bureau (ACVB) markets the entire Albuquerque region as a destination for meetings, conventions, recreation, and leisure. The expansion of regional tourism attractions, including Native American resorts and casinos, has prompted questions regarding whether and how the ACVB markets businesses, specifically hotels, located outside the Albuquerque lodgers tax district.

ACVB is primarily funded by the City of Albuquerque with lodgers tax that is collected from visitors by Albuquerque hotels. The city learned that some local business owners were concerned about the ACVB marketing hotels or businesses outside the city. As a result, the city’s current contract with ACVB instructs it to “produce a recommended resolution to the policy issues regarding ACVB’s role with non-Albuquerque lodgers tax hotels.” The recommended resolution must be submitted in June 2011.

To ensure that key stakeholders have an opportunity to provide input for the development of this resolution, the City of Albuquerque contracted with New Mexico First to facilitate a summit and working group meetings. This report summarizes these issues and provides context for participants attending the February 2011 summit.

Deliberative Process
The February summit will begin discussions about regional tourism, the use of lodgers tax funds, and the role of the ACVB in our community. Participants will be asked to identify priorities, concerns, and questions for the working groups to address. People who cannot attend the summit may post comments at nmfirst.org. Comments will be compiled and provided to the working group before they begin their deliberations.

After the summit, the working group will meet bimonthly through May to finalize recommendations for the City of Albuquerque. Minutes from working group meetings will be posted online, along with their final submission to the city. See appendix for the list of working group members.

Organizer
New Mexico First engages people in important issues facing their state or community. Established in 1986, the public policy organization offers unique town halls and forums that bring together people from all walks of life to develop their best ideas for policymakers and the public. New Mexico First also produces nonpartisan public policy reports on critical issues facing the state. These reports – on topics like water, education, healthcare, the economy, and energy – are available at nmfirst.org.

Our state’s two U.S. Senators – Jeff Bingaman and Tom Udall – serve as New Mexico First’s honorary co-chairs. The organization was co-founded in 1986 by Senators Jeff Bingaman and Pete Domenici (retired).
Report Authors
This New Mexico First report was prepared by Lisa Breeden and Heather Balas. Reviewers included:

- David Campbell, City of ABQ
- Steve Hiatt, Owner, Bottger Mansion of Old Town/Vice-President Lodgers Tax Advisory Board
- Dale Lockett, ACVB
- Charlotte Pollard, New Mexico First
- Joni Thompson, ACVB
- Ron or Travis, (YES?)

Special thanks to the review committee for sharing their time and expertise.
ROLE OF ACVB
ACVB is a private, nonprofit organization whose mission is to stimulate economic growth in our community by marketing Albuquerque as a convention and visitor destination. In addition to promoting the area’s climate, landscape and cultural heritage, the organization promotes activities and places such as the Albuquerque International Balloon Fiesta, Sandia Peak Ski and Tramway, the Albuquerque BioPark, cultural attractions and festivals. It also works with meeting planners throughout the nation to bring conventions to Albuquerque.

ACVB has over 800 members, primarily businesses in hospitality and tourism. The organization promotes those members through the internet, referrals, media exposure, an Albuquerque visitor’s guide (printing 350,000 each year), and other networking opportunities.\(^1\) See Appendix A for details.

ACVB is governed by a 32-member board of directors, employs 40 full-time people, and is supported by about 100 volunteers.

ACVB Memberships
The wide range of ACVB members includes hotels, restaurants, retail, other businesses, organizations, nonprofits, and communities. Depending on the type and size of the business, its membership fee ranges from about $300 to $8,000 per year. Members receive a range of benefits, some of which include:

- Website exposure to potential customers
- Listing in visitor’s guide
- Referrals to meeting planners, visitors, travel writers and industry professionals
- Opportunity to participate in cooperative advertising
- Networking opportunities
- Subscription to ACVB newsletter

Convention Leads
Perhaps the ACVB service that is most highly valued by hotels is “providing convention leads.” These leads to meeting planners help hotels attract large meetings and the overnight guests that come with them. Currently, ACVB provides convention leads to Albuquerque hotels only. Tribally owned hotels as well as other hotels located outside Albuquerque city limits do not currently receive convention leads.

However, until recently, ACVB had an agreement to market the Hyatt Regency Tamaya Resort & Spa (Santa Ana Pueblo). The resort paid higher dues as well as commissions on rooms booked from ACVB leads. While the agreement is no longer in effect, a commission or other payment arrangement could be made in the future with any of the tribes, if such arrangements were considered appropriate. The mutual decision was made not to renew the agreement until after the Summit on Regional Tourism (for which this report was drafted) and subsequent working group meetings.
How is the ACVB Funded?
As a contractor to the city, ACVB is primarily funded by a lodgers and hospitality tax (described below). These funds comprise 79% of the ACVB budget. In addition, 7.5% of the ACVB budget is funded through membership dues, primarily paid by businesses in the tourism industry.

Source, ACVB, rounded

Source, ACVB, rounded
**LODGERS TAX**

Albuquerque, like many other cities around the nation, collects a tax from visitors who stay in their hotels. The 6% tax (5% lodgers tax; 1% hospitality fee) is a separate line item, added to each guest’s bill, and collected by the hotel. The tax generates approximately $6 million annually for marketing the destination. The majority of the marketing component of lodgers tax revenues is distributed to ACVB (~88%) and the Albuquerque Hispano Chamber of Commerce (~12%), with additional contracts to the Indian Pueblo Cultural Center ($50,000) and the American Indian Chamber of Commerce ($30,000).

**What Does the Law Say?**

Any potential changes to the use of those funds will be guided by the laws that established the tax. There are both state and city laws that apply:

- **STATE**: The legislation that enables communities to establish a lodgers tax identifies specific uses of the funds, most importantly, “advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist facilities or attractions within the area.”

- **CITY**: The ordinance uses identical language to the state legislation above and further states that the purpose of the Albuquerque Lodgers Tax “is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for advertising, publicizing and promoting certain recreational and tourist facilities as well as for the acquisition and construction of such facilities as provided by law.” The entire eight-page ordinance is available online.
DIFFERENT PERSPECTIVES

There is a wide range of perspectives and practices throughout the nation regarding the scope of local convention and visitors bureaus. If we were to apply those to the Albuquerque area, we might encounter the following main viewpoints. *These are obviously not the only options, but they provide a starting point.*

**Perspective 1: Market Albuquerque Hotels Only**
People holding this perspective would argue that the Albuquerque hotels collect the lodgers tax, and thus all marketing should be directed to businesses within Albuquerque’s incorporated city limits (taxing district). This approach might, for example, increase ACVB’s focus on its downtown restaurants and hotels. This approach would also prevent the bureau from referring convention and business leads to tribal resorts/hotels, Corrales B&Bs, Los Poblanos (in the Village of Los Ranchos), or other lodging not located inside Albuquerque’s taxing district.

**Perspective 2: Market the Region**
People holding this perspective would argue that regional economic development is the goal. This approach would task ACVB with marketing all attractions, hotels, and casinos in the region. Champions of regionalism would say this approach creates the greatest chance that visitors and conventions come to the Albuquerque area instead of, say, Phoenix or Dallas. This approach might be opposed by hotels that collect Albuquerque lodgers tax.

**Perspective 3: Get Creative**
People holding this perspective might support a range of positions or ideas beyond the two above. Options might include: giving priority to Albuquerque hotels but not prohibiting the ACVB from promoting regional ones if the situation called for it; creating an entirely new regional tourism authority that might replace or supplement the ACVB; establishing tiered fee structures for non-Albuquerque hotels; or other strategies to grow the regional economy in a fair way.

*Each of these perspectives is described in greater detail in the remainder of this report.*
Perspective 1:
MARKET ALBUQUERQUE HOTELS ONLY

People who champion this perspective point to the fact that the ACVB is funded primarily by lodgers tax, that lodgers tax is collected by Albuquerque hotels, and they believe fairness dictates that only those hotels collecting the Albuquerque tax should receive the benefit.

People with this viewpoint oppose ACVB partnerships with non-Albuquerque hotels including tribal resorts and casinos. Some consider business lost to the tribal properties “economic leakage,” because the tribes don’t pay lodgers tax to Albuquerque. There are other non-lodgers tax facilities (such as Rio Rancho hotels or Corrales B&Bs) that are ACVB members, and thus receive membership benefits. However, it appears that the tribal properties are the greatest concern. This concern may stem from the fact that the tribal facilities have significant convention space. Convention and meeting business is a major profit center for most major hotels.

The Albuquerque community has been struggling with this issue for several years. In 2002, ACVB developed a marketing agreement with the Hyatt Regency Tamaya Resort & Spa, in exchange for a higher dues structure and a 12% commission on rooms booked from an ACVB lead. To date, Tamaya has paid ACVB more than $58,000 in commissions with this partnership agreement. While the arrangement with Tamaya is no longer in effect, ACVB has considered establishing similar fee-for-service agreements with other tribal governments.

Many Albuquerque hotel operators oppose such agreements and feel that ACVB should not market tribal properties unless they pay lodgers tax or an assessment equal to Albuquerque’s lodgers tax rate. Currently, some of the tribal hotels collect a tax (sometimes characterized as a resort tax), which is used to support tribal needs including health services and infrastructure.

Charlie Gray, Director of the Greater Albuquerque Innkeeper’s Association (GAIA) and interviewed for this report, noted that the economic downturn and recession of the last two years drove up the ferocity of the debate over who ACVB should market. He believes the fair solution is for the tribes to apply their lodgers tax to the ACVB.

Table 1 below echoes Gray’s observation about the economic downturn. However, Table 2 shows that actual business lost to tribal properties is a small percent of ACVB’s total lost business.
TABLE 1: Convention Room Nights Booked Through ACVB

<table>
<thead>
<tr>
<th></th>
<th>FY10 Room Nights</th>
<th>FY09 Room Nights</th>
<th>FY08 Room Nights</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>118,731</td>
<td>144,964</td>
<td>177,440</td>
</tr>
</tbody>
</table>

TABLE 2: Business Lost to Tribal Properties

<table>
<thead>
<tr>
<th>Business lost to</th>
<th># of Room Nights</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY10</td>
</tr>
<tr>
<td>Tamaya</td>
<td>6321</td>
</tr>
<tr>
<td>Isleta</td>
<td>455</td>
</tr>
<tr>
<td>Holiday Inn-12th</td>
<td>200</td>
</tr>
<tr>
<td>Sandia</td>
<td>.</td>
</tr>
<tr>
<td>TOTAL nights lost</td>
<td>72,315</td>
</tr>
<tr>
<td>PERCENT of total nights lost</td>
<td>9.6%</td>
</tr>
</tbody>
</table>

(Of bookings in which ACVB was involved.)

Conventions are not the entire picture, however. Even though that type of business has been declining, leisure travel is up. This fact matters because an estimated 75% of total visitors come here for leisure. Smith Travel Research finds that Albuquerque achieved a 5.9% increase in overall occupancy for 2010 related to a 6.5% increase in demand.

The economic outlook for tourism in Albuquerque is brighter for 2011. Hotel occupancy is estimated to grow an additional 3.7% this year. This projected growth, however, is not enough to mitigate Albuquerque hoteliers’ concerns about lost business to non-Albuquerque hotels.

Considerations and Trade-offs

1. If ACVB were banned from promoting tribal facilities, fairness could dictate that the ACVB stop promoting other regional facilities that do not pay lodgers tax (such as Corrales B&Bs and others listed previously). What other considerations might apply?

2. Currently, ACVB distinguishes between leisure travel marketing (which it offers all regional members including tribal resorts) versus leads for meetings and conventions (which it only offers to Albuquerque hotels). To what degree does this distinction resonate with community stakeholders?

3. Given that some tribal resorts have national brands like Hyatt or Hard Rock, and the fact that a primary market for many tribal properties is gamers, to what degree do tribal properties need promotional support or convention leads from the ACVB?

4. Occasionally the ACVB will identify a meeting that is desirable for Albuquerque, but specifies ‘resort only’ properties. Should ACVB assist in selling, booking and/or servicing this business?
Background Report: Summit on Regional Tourism

Perspective 2: MARKET THE REGION

The concept of regionalism has gained attention throughout the entire country and within central New Mexico in recent years. The local interest is due in part to the efforts of Albuquerque Regional Economic Alliance (AREA), New Mexico Tourism Department, Mid-Region Council of Governments (MRCOG), and other groups. Proponents of regional collaboration point to the fact that issues such as the economy, transportation, water, the environment, quality of life, or crime may transcend traditional city or county boundaries. In addition, using a comprehensive, integrated regional approach to market “The Destination of Albuquerque” was a central finding of the Destination Master Plan (Appendix B) developed by ACVB at the request of the city.

When faced with the question of whether ACVB should be regional or local in its marketing scope, regionalism champions might argue that the entire Albuquerque area— including Bernalillo, Sandoval, Valencia and Torrance counties as well as the tribes located within those counties—should unite to bring tourism businesses to our area. This exact footprint has already been identified by the New Mexico Tourism Department as Region VI, “Heart of New Mexico” with all jurisdictions (including sovereign nations) participating cooperatively to market the region. Proponents of this view say that any convention or meeting in the greater Albuquerque area is an economic win for our community, since the business did not go to another resort destination such as Tucson or Las Vegas.

Supporting this viewpoint is a 2008 UNM report on regional tourism, commissioned by the ACVB at the request of then Mayor Martín Chavez. The report indicated that many of the Albuquerque area’s greatest assets for visitors are located outside the city limits.

“Travel industry surveys show over half of the American travelers questioned prefer to go to destinations that offer historical and archeological buildings and sites,” stated the report. “Nearly half of the Americans polled by the Travel Industry Association of America also want to go to destinations where they can experience cultures different from where they live.”

An inherent part of Albuquerque’s destination image is the Native American culture. The UNM report takes the position that the four Pueblos adjacent to Albuquerque offer a range of services and experiences that partially compete with, and also partly complement, services offered within city limits.

Comparing Lodgers Tax to Gross Receipts Tax

People who support a regional scope for ACVB sometimes compare lodgers tax to gross receipts tax (GRT). Also called “sales tax,” GRT is generally paid by consumers and collected by businesses, such as retail stores or restaurants. The businesses that collect GRT do not influence how the funds are used.

Similarly, it can be argued that lodgers tax revenues should be used for the greatest economic good, without regard to which businesses collect the money.
If ACVB were to adopt a regional marketing approach that included tribal and other non-Albuquerque properties, the UNM report offers the following pros and cons:

- Centralizing marketing efforts of traditional Albuquerque business and the pueblo enterprises would allow for economies of scale, avoid duplication of effort, and employ available resources more efficiently through specialization.
- Albuquerque could compete better with other cities by offering an integrated resort and destination marketing product.
- During the period between Hyatt Tamaya’s opening (2001) and the Ganderton Report (2008), Albuquerque hotels actually benefited from the surrounding tribal resort development as seen by an increase in the ADR (Average Daily Rate).
- The customer, client, and traveler would be better served by a cooperative, integrative destination.

**Considerations and Trade-offs**

1. If ACVB markets the entire region, generating jobs and new business that would have otherwise gone to another state, does that outcome outweigh the fact that the regional hotels don’t collect Albuquerque lodgers tax? Or is fairness to the Albuquerque hoteliers the higher priority?
2. What considerations should we give to vacation travelers or meeting planners who seek a resort or B&B facility?
3. If the ACVB were to actively promote convention facilities outside Albuquerque, could this activity affect how much business goes to the Albuquerque Convention Center?
Perspective 3:

CONSIDER NEW OPTIONS

Some observers of this issue wonder if there are different solutions that have not been considered. Possibilities include:

- Opening new avenues for partnerships between city and tribal governments
- An “Albuquerque First” rather than “Albuquerque Only” strategy, empowering ACVB to promote non-Albuquerque resorts and B&Bs only if city ones did not meet the customers’ needs
- A new regional marketing cooperative or regional tourism authority
- Creating additional funding tiers to supplement lodgers tax
- Other potential innovations that did not surface in the researching of this report

Create a New Authority

A number of community members have mentioned the idea of creating a new governmental entity or regional marketing cooperative. Such an entity might replace or supplement the ACVB in the future. Both city and tribal representatives interviewed for this report voiced support for this concept. However, significant research would be required on how to structure and fund a new regional entity.

Improve Collaboration between City and Tribal Governments

Aside from a new entity, better communication between governments could be a step in the right direction. “Fundamentally, it would be better to work cooperatively and collaboratively,” said Ron Solimon, CEO of the Indian Pueblo Cultural Center. He noted that tribal recognition in talks of regional economic and environmental issues, including the marketing of tourism and travel industry, is a major concern for tribal representatives.

Solimon explained that many tribal members play active roles in local organizations – such as the Albuquerque Economic Forum, ACVB, Albuquerque Economic Development, United Way of Central New Mexico, UNM or the Greater Albuquerque Chamber of Commerce – to bolster potential business opportunities and partnerships. Building on those relationships is a good place to start.

Don’t Assume that all Tribes Want to be Represented by ACVB

Solimon noted the four area Pueblos are very successfully marketing their facilities without ACVB. He found it ironic that there is such a focus on whether to offer the tribes a service that some may not even want. However, he said the tribal leaders want to cooperate in regional tourism marketing because they care about the economic health of the region as a whole. “Certainly the tribes want to be part of the promotion of our cultural corridor, but to pay a fee would require us to commit money from our budgets each year, and there must be demonstrable benefit.”
OTHER CITIES

What Do Other Cities Do?

ACVB surveyed 27 other convention and visitors bureaus in 2011 to compare policies regarding regional versus local marketing.

- Eight allow regional memberships and provide convention leads on a regional basis.
- Nine allow regional memberships but do not provide convention leads to hotels outside their lodgers tax district.
- Ten do not allow regional memberships or partnerships of any kind.

**Phoenix**
The Greater Phoenix Convention and Visitors Bureau (GPCVB) receives a major portion of its financial support from the City of Phoenix Convention Center Excise Tax Fund. Only hotels located within the city contribute to this fund, so the bureau devised a separate policy for non-Phoenix hotel members. Non-Phoenix hotel members can agree to pay an assessment of four dollars for each room night booked by the hotel from businesses that originated through the GPCVB lead system. The election to receive convention leads is strictly at the option of the non-Phoenix hotel members and no other benefits of membership are affected by the agreement.

**Tucson**
The community is split into the City of Tucson and Pima County. Both assess a “bed tax” and are bound by state legislature to use 33% to 50% of the revenue on tourism promotion. The Metropolitan Tucson Convention and Visitors Bureau (MTCVB) receives that revenue for sales and marketing efforts. There are two Native American tribes in the Tucson area with hotels. They do not pay an occupancy tax. However, MTCVB President and CEO Jonathan Walker says the tribes voluntarily contribute an amount of money for MTCVB promotion that equals what the tribes would generate with the bed tax. Walker adds, “We use this money to promote the whole destination, and our elected officials understand that it needs to be a destination regional sell in order for us to be effective.”

**Oklahoma City**
The Oklahoma City Convention and Visitors Bureau is bound by contract to promote only hotels that pay city’s “hotel tax.” Much like Albuquerque, attractions that bring people to the Oklahoma City region are outside city limits, including sporting events at the University of Oklahoma in nearby Norman. Mike Carrier is president of the Oklahoma City bureau. In an interview for this report, he said that the attitudes and expectations of tourists and business visitors point to a regional marketing approach for his organization. However, his City Council and its staff believe that the bureau should represent only hotels that collect the Oklahoma City hotel tax. Part of their rationale is that the ordinance establishing the Oklahoma City hotel tax specifically directs the money toward tourism and convention activity in the city.
APPENDICES

Appendix A: ACVB Member Benefits

This list contains some of the marketing opportunities ACVB offers to its members. ¹⁶ All of these services – except convention leads – are available to members regardless of whether they are located inside Albuquerque city limits. As noted previously, convention leads are currently offered only to hotels that collect Albuquerque lodgers tax.

- Website exposure (including Facebook, YouTube, Twitter)
- Listing in visitors’ guide
- Local media list
- Convention welcome fliers
- ACVB-generated media coverage of the area
- Media Education Tour
- Lists of ACVB-booked conventions with meeting planner contact information
- Buyer Education Tour
- Referrals to meeting planners
- Opportunity to participate in print and online cooperative advertising
- Interactive maps that plot only ACVB members
- Photo CD with high resolution Albuquerque photos
- Distribution of member brochures at visitor information centers
- Referrals by visitor information center volunteers
- Business networking
- Contact information for people moving to Albuquerque
- Online booking agent for lodging partners
- Booking reports
- Visitor guide ads
- ACVB membership list
Appendix B: Summary of ACVB’s Destination Master Plan

The Destination Master Plan functions as a strategic work plan for the ACVB. Through a facilitated effort, the DMP was developed in 2006 by a broad cross-section of Albuquerque business and civic leaders, and it is updated annually by the organization’s board of directors.

VISION: Environment for Success. One of the most significant outcomes of the process was an understanding that all stakeholders should begin operating with the perspective of a destination rather than a silo of industry sectors or individual businesses. To that end, the environment for success is predicated upon the global perspective captured in the phrase “The Destination of Albuquerque”. The stakeholders agreed to adopt a 30,000-foot perspective to sales and marketing efforts as well as problem-solving. Following are the elements identified as key to the environment for success.

The Destination of Albuquerque, focusing marketing and visitor experience on the destination’s strengths of culture & heritage, climate & landscape, and hot air ballooning, will grow its $1.7 billion dollar hospitality economy. This will generate new jobs and business opportunities and will increase tax revenues, thereby supporting increased quality of life for local residents. This growth will be accomplished by:

- improving visitor experiences and products,
- recruiting more leisure travelers who will stay longer and spend more
- improving performance of its conventions and meetings industry,
- sustainably managing and improving the assets important to visitor experiences and local residents,
- preserving and promoting the cultural/heritage environment
- improving the destination’s efficiency and profitability, and
- establishing and promoting a brand identity that showcases the strengths and uniqueness of the destination.

The Destination of Albuquerque has adopted a strong set of goals that:

- shape the way the destination works together as a partnership,
- improve Albuquerque’s visitor products and experiences,
- guide marketing and sales processes for both leisure and convention visitors,
- outline the gathering of information on how visitors interface Albuquerque’s economy and how various components of the Destination of Albuquerque are performing, and
- chart the execution of this plan.

The Destination of Albuquerque will pull energies and investment from all partners to tackle a broad range of actions to move the destination toward the realization of the vision. Some of those actions, like “bringing Old Town to life at night” will generate immediate and visible results such as visitor satisfaction, increased profits, and greater gross receipts taxes. Some actions will work to refine the image of Albuquerque in a potential visitor’s mind, and use Albuquerque’s key strengths of culture and heritage, climate and landscape, and ballooning to build a strong interest-based constituency for Albuquerque’s visitor experiences. Others, such as “strengthening the partnership between the city and the tourism/hospitality industry” will enable the destination to work together to tackle problems and seize opportunities.

Albuquerque faces the future, ready to work in a strong partnership dedicated to improving the experiences of our visitors while growing visitor numbers and spending.
Appendix C: Working Group Members

The following list was updated as of February 7, 2011. Changes may have occurred since that time.

- Scott Appelman, Rainbow Ryders; ACVB Board of Directors
- Bruce Farmer, BFT Architect; Chair, Lodgers Tax Advisory Committee
- John Garcia, City of Albuquerque
- Charlie Gray, Greater Albuquerque Innkeepers’ Association
- Mark Gundlach, Embassy Suites; Chair, ACVB Board of Directors
- Steve Hiatt, Bottger Mansion Bed and Breakfast; ACVB Board of Directors; Vice-President, Lodgers Tax Advisory Committee
- Dale Lockett, ACVB
- Bob Murphy, Economic Forum; ACVB Board of Directors
- Debi Owen, Sandia Peak Ski & Tram
- Adrian Perez, Heritage Hotels & Resorts; ACVB Board of Directors
- Travis Suazo, Tribal tourism consultant
- Jim Walther, National Museum of Nuclear Science & History; ACVB Board of Directors
- TBD, Sandia Pueblo
- TBD, Santa Ana Pueblo
- TBD, Isleta Pueblo
ENDNOTES

1 ACVB website: www.itsatrip.org
3 Section 4-4-6, C-5 of Albuquerque Lodgers Tax code. Posted online at: www.amlegal.com/nxt/gateway.dll/New%20Mexico/albuqwin/chapter4revenueandtaxation?f=templates$fn=document-frameset.htm$q=%5Band%3Alodgers%20tax%5D%20tax$server%3.0#LPHit1.
4 '74 Code, § 4-2-2. (Ord. 80-1969; Am. Ord. 50-1982; Am. Ord. 24-2001). Posted online at: www.amlegal.com/nxt/gateway.dll/New%20Mexico/albuqwin/chapter4revenueandtaxation?f=templates$fn=document-frameset.htm$q=%5Band%3Alodgers%20tax%5D%20tax$server%3.0#LPHit1
5 Author interview with Joni Thompson, Chief Operating Officer, ACVB. December 15, 2010.
6 Author interview with Joni Thompson, Chief Operating Officer, ACVB. December 15, 2010.
7 ACVB “President’s Report” prepared January 13, 2011, p. 3.
9 Smith Travel Research, December 2010 report to ACVB showing occupancy, average daily rate, revenue per available room and demand for Albuquerque.
12 “Regional and Resort Destination Marketing Options for the Greater Albuquerque Area” Philip T. Ganderton, Economics Department, University of New Mexico. January 2008 Pages 3, 31, 32
13 Author interview. Patricia Nelson, GPCVB Director of Membership and Visitor Services. January 2011.
14 Author interview. January 2011.
16 ACVB membership brochure, page 2.