

This Ordinance Supersedes Ordinance Number 25 Adopted August 10, 2004

ADOPTING A COUNTY CORRECTIONAL FACILITY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF Union County

**Section 1. Imposition of Tax.** There is imposed on any person engaging in business in this county for the privilege of engaging in business in this county an excise tax equal to [one-eighth of one percent (.125%)] of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Correctional Facility Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county correctional facility gross receipts tax."

**Section 2. General Provisions.** This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

**Section 3. Specific Exemptions.** No county correctional facility gross receipts tax shall be imposed on the gross receipts arising from:

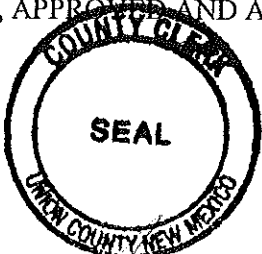
- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

**Section 4. Dedication.** Revenue from the county correctional facility gross receipts tax will be used for the purpose(s) listed below:

- A. for the purpose of operating, maintaining, constructing, purchasing, furnishing, equipping, rehabilitating, expanding or improving a judicial-correctional or a county correctional facility or the grounds of a judicial-correctional facility or a county correctional facility, including acquiring and improving parking lots, landscaping or any combination of the foregoing;
- B. for the purpose of transporting or extradition of prisoners; or
- C. for payment of principal and interest on revenue bonds or refunding bonds issued pursuant to the provisions of the County Correctional Facility Gross Receipts Tax Act (7-20F-1 NMSA 1978).

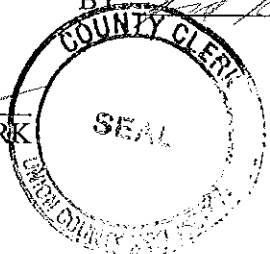
**Section 5. Effective Date.** The effective date of the county correctional facility gross receipts tax shall be January 1, 2005.

PASSED, APPROVED AND ADOPTED THIS 22 DAY OF June, 2005.



BOARD OF COUNTY COMMISSIONERS  
UNION COUNTY, NEW MEXICO

BY: [Signature], CHAIRMAN



[Signature]  
JOYCE ANN SOWERS, COUNTY CLERK

REAL ESTATE RECORDS BOOK 46  
PAGE 373 UNION CO., N.M.  
FILED FOR RECORD  
June 30, 2005 AT 4:17 P.M.  
JOYCE ANN SOWERS, County Clerk  
[Signature]  
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