

ORDINANCE #~~32~~ 33
ADOPTING A LOCAL HOSPITAL
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-fourth of one percent (.25%) 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 Local Hospital Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "local hospital 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 local hospital 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 local hospital gross receipts tax is dedicated for:

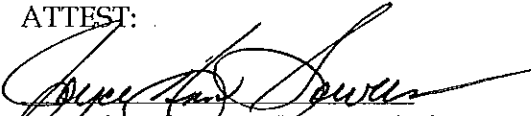
- 1. Acquisition of land or buildings for and the design, construction, renovation, equipping or furnishing of a hospital facility or health clinic owned by the county or a hospital or health clinic with whom the county has entered into a health care facilities contract; or
- 2. Operations and maintenance of a hospital or health clinic owned by the county or a health clinic with whom the county has entered into a healthcare facilities contract.


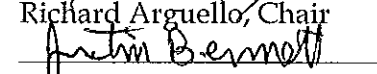
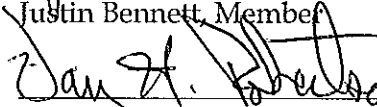
Section 5. Effective Date. The effective date of the local hospital gross receipts tax shall be January 1, 2008.

Section 6. Delayed Repeal. Ordinance #32 is repealed effective December 31, 2033.

ADOPTING BY THE GOVERNING BODY OF UNION COUNTY THIS 16 DAY OF July 2007.

ATTEST:


Joyce Ann Sowers, County Clerk


Richard Arguello, Chair

Justin Bennett, Member

Van Robertson, Member