

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

ORDINANCE NUMBER 7 A

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
UNION COUNTY, NEW MEXICO.

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 1/4 of one percent 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 Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county 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 gross receipts tax shall be imposed on the gross receipts arising from:

A. the transmission of messages by wire or other means from one point within the county to another point outside the county; or

B. 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.

Section 4. Dedication. The revenue derived from the county gross receipts

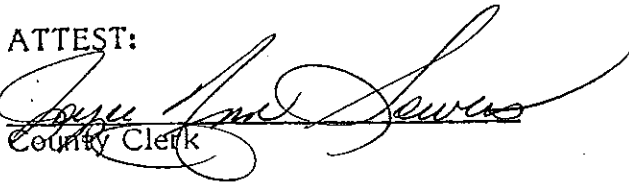
tax shall be used for the purpose provided by statute, specifically: A portion is dedicated to the county reserve fund pursuant to Section 7-20-8 NMSA 1978. The remainder is dedicated entirely for the support of indigent patients who are residents of Union County.

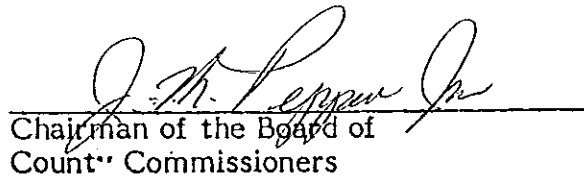
Section 5. Effective Date. The effective date of the county gross receipts tax shall be July 1, 1988. The previous gross receipts tax (1/8 of 1%) which became effective Jan. 1, 1986, is hereby repealed effective July 1, 1988.

ADOPTED BY THE GOVERNING BODY OF UNION COUNTY

THIS 10th DAY OF February 19 88.

ATTEST:


County Clerk


Chairman of the Board of
County Commissioners

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)