

This Ordinance Supersedes Ordinance Number 23 Adopted August 10, 2004

ADOPTING A COUNTYWIDE EMERGENCY COMMUNICATIONS AND  
EMERGENCY MEDICAL SERVICES 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 the county for the privilege of engaging in business in the 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 Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "countywide emergency communications and emergency medical services 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 countywide emergency communications and emergency medical services 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;
- B. direct broadcast satellite services.

**Section 4. Dedication.** Revenue from the countywide emergency communications and emergency medical services tax shall be dedicated to one or both of the following purposes:

- 1. operation of an emergency communications center that has been determined by the Local Government Division of the Department of Finance and Administration to be a consolidated public safety answering point and emergency medical services.

**Section 5. Effective Date.** The effective date of the countywide emergency communications and emergency medical services tax shall be July 1, 2005 which date occurred first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

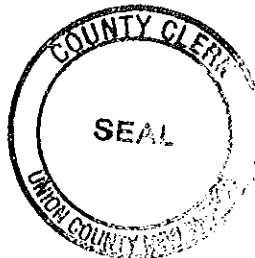
PASSED, APPROVED AND ADOPTED THIS 22 DAY OF June, 2005.



BOARD OF COUNTY COMMISSIONERS  
UNION COUNTY, NEW MEXICO

BY: [Signature], CHAIRMAN

[Signature]  
JOYCE ANN SOWERS, COUNTY CLERK



REAL ESTATE RECORDS BOOK 46  
PAGE 372 UNION CO., N.M.,  
FILED FOR RECORD  
June 30 2005 AT 4:12 P.  
JOYCE ANN SOWERS, County Clerk  
[Signature]  
RECORDED Deputy