

SANTA FE COUNTY

Resolution No.2009-133

A RESOLUTION PROPOSING
THE ADOPTION OF AN ORDINANCE IMPOSING
A QUARTER CENT GROSS RECEIPTS EXCISE TAX
FOR COUNTY FIRE PROTECTION IN SANTA FE COUNTY

WHEREAS, the Santa Fe County Board of County Commissioners (hereinafter "Board") proposes the adoption of an ordinance imposing an excise tax of one-fourth of one percent (0.25%) of gross receipts in Santa Fe County, New Mexico, pursuant to §7-20E-15, N.M.S.A. (1978 as amended) and known as the County Fire Protection Excise Tax Act; and

WHEREAS, the Board is authorized by §7-20E-15, NMSA (1978 as amended) to impose an excise tax equal to one-fourth of one percent (0.25%) of gross receipts for the purpose of financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the county; and

WHEREAS, the proposed ordinance must be approved by referendum of the voters of Santa Fe County pursuant to §7-20E-15E, NMSA 1978, et seq., and

WHEREAS, the proposed effective date of said ordinance is to be July 1, 2010; and,

WHEREAS, the Board authorizes the publication of the proposed ordinance and notice of public hearing where the Board will consider the adoption of such an ordinance, said publication shall be published one time in a newspaper of general circulation within Santa Fe County two weeks prior to the meeting of the Board at which meeting said ordinance will be considered.

NOW, THEREFORE, BE IT RESOLVED by the Santa Fe Board of County Commissioners that notice of public hearing be given of the Board's intent to consider said ordinance. The proposed ordinance is attached hereto and incorporated herein as Exhibit A.

MOREOVER, it is ordered that a copy of the proposed ordinance be filed in the Office of the County Clerk for review by interested persons beginning with the date of publication and continuing to date of consideration by this Board.

PASSED, APPROVED, and ADOPTED this 28th day of July, 2009.



Michael D. Anaya
MICHAEL D. ANAYA, CHAIR

Valerie Espinoza
VALERIE ESPINOZA, COUNTY CLERK



APPROVED AS TO FORM:

Stephen C. Ross
STEPHEN C. ROSS, COUNTY ATTORNEY

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
I Hereby Certify That This Instrument Was Filed for Record On The 10TH Day Of August, 2009 at 02:13.05 PM And Was Duly Recorded as Instrument # 1573478 Of The Records Of Santa Fe County
Deputy *Marcello*)
Witness My Hand And Seal Of Office Valerie Espinoza, County Clerk, Santa Fe, NM

Santa Fe County

Ordinance No. 2009-_____

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

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

Section 1. **Imposition of Tax.** There is imposed on any person, engaging in business in the county area of Santa Fe County for the privilege of engaging in business, an excise tax equal to one fourth of one percent (0.25%) 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 in §7-20E-15, N.M.S.A. (1978 as amended) or as it may be amended.

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 Fire Protection Excise 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 area to another point outside the County area; or
- B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the County area to another point outside the County area.



Section 4. Dedication. The revenue derived from the County Fire Protection Excise Tax shall be used only as per §7-20E-15C, to-wit: for the purpose of financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the county.

Section 5. Effective Date. The effective date of the County Fire Protection Excise Tax shall be July 1, 2010.

Adopted By The Governing Body of Santa Fe County This _____th Day Of _____ 2009.

Attest: Santa Fe Board of County Commissioners

Valerie Espinoza, County Clerk

Michael D. Anaya, Chairman

I hereby certify that the Santa Fe County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on _____, 20____ and the results of the election have been certified by me on _____, _____, 20____.

Attest: Santa Fe Board of County Commissioners

Valerie Espinoza, County Clerk

Michael D. Anaya, Chairman

Approved as to form and legal sufficiency:

Stephen Ross, County Attorney