

ORDINANCE NUMBER 2005-7  
ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF SANTA FE 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 one-sixteenth of one percent (.0625%) 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 "one-sixteenth increment of 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. 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 gross receipts tax will be used for county general purposes.

**Section 5. Effective Date.** The effective date of the one-sixteenth increment of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs 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.

**Section 6. Delayed Repeal.** None.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY THIS 26<sup>th</sup> DAY OF July, 2005.

THE BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY, NEW MEXICO

BY: Michael B. Anaya 7-26-05  
Michael B. Anaya, Chairman

ATTEST:  
Valerie Espinoza 7-26-05  
Valerie Espinoza, County Clerk

APPROVED AS TO FORM:  
Stephen C. Ross 7-18-05  
Stephen C. Ross, County Attorney

COUNTY OF SANTA FE )  
STATE OF NEW MEXICO ) ss

BCC ORDINANCE  
PAGES: 1

I hereby Certify That This Instrument Was Filed for  
Record On The 27TH Day Of July, A.D. 2005 at 14:47  
And was Duly Recorded as Instrument # 1390691  
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office  
Valerie Espinoza  
Deputy County Clerk Santa Fe, NM



SFC CLERK RECORDED 7/27/2005