

ORDINANCE NUMBER 2007-09

ADOPTING THE COUNTY HEALTH CARE GROSS RECEIPTS TAX

Be it Ordained By the Board of County Commissioners of Santa Fe County, New Mexico:

Section 1. Imposition of Tax. Pursuant to NMSA 1978, § 7-20E-18(A)(1991)(as amended), 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 "County Health Care 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 health care 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 County Health Care Gross Receipts Tax shall be dedicated to the County-Supported Medicaid Fund.

Section 5. Effective Date. The effective date of the County Health Care 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.

SFC CLERK RECORDED 08/29/2007

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY
THIS 28 DAY OF Aug., 2007.

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

By *Virginia Vigil*
Virginia Vigil, Chair

ATTEST:
Valerie Espinoza
Valerie Espinoza, County Clerk

APPROVED AS TO FORM:

Stephen C. Ross, County Attorney

SFC CLERK RECORDED 08/29/2007



COUNTY OF SANTA FE) BCC ORDINANCE
STATE OF NEW MEXICO) ss PAGES: 2

I Hereby Certify That This Instrument Was Filed for
Record On The 29TH Day Of August, A.D., 2007 at 08:48
And Was Duly Recorded as Instrument # 1497609
Of The Records Of Santa Fe County

Deputy *Corina F. Romero* Witness My Hand And Seal Of Office
County Clerk, Santa Fe, NM Valerie Espinoza