

THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

ORDINANCE NO. 2012- 9

AN ORDINANCE ADOPTING THE 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 outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in the county area, an excise tax equal to one quarter 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 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 fire protection excise 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 Fire Protection Excise 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 area to another point outside the county; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue derived from the county fire protection excise tax will be used for the purpose(s) listed below:

- A. 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 either January 1, 2013 or July 1, 2013, 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 and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

7167/01/06 COMMISSION VETER 136

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY THIS 14 DAY OF AUGUST, 2012.

THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

By: *Liz Stefanics*
Liz Stefanics, Chair

ATTEST:

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

BCC ORDINANCE
PAGES: 2

I Hereby Certify That This Instrument Was Filed for Record On The 15TH Day Of August, 2012 at 12:08:10 PM And Was Duly Recorded as Instrument # **1678254** Of The Records Of Santa Fe County

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

SEC. CLERK RECORDED 08/15/2012