

# SANTA FE COUNTY

*Resolution No. 2003-84*

## A RESOLUTION CALLING FOR ELECTION TO APPROVE ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

2567252

**WHEREAS**, the Santa Fe County Board of County Commissioners (hereinafter "Board") is authorized by state statute (§7-20E-15, NMSA 1978 et seq.) to enact an ordinance imposing an excise tax equal to one-fourth of one percent (0.25%) of gross receipts in Santa Fe County, New Mexico, for the purpose of financing the operational, capital outlay and ambulance expenses of the Santa Fe County Fire Department and its fifteen fire districts; and

**WHEREAS**, the Board is today enacting 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 the "County Fire Protection Excise Tax Act" ("the ordinance"), and

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

**WHEREAS**, the Board must call for an election on the ordinance to occur at least three (3) months prior to the effective date of the ordinance, and

**WHEREAS**, the proposed effective date of the ordinance is January 1, 2004 and shall expire five (5) years from its effective date.

**NOW, THEREFORE BE IT RESOLVED** by the Santa Fe Board of County Commissioners that: 1) an election shall be had on the ordinance attached hereto and

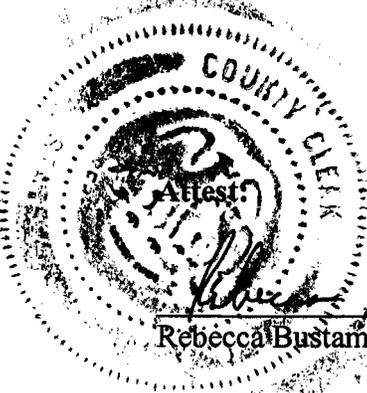
incorporated herein as Exhibit A on September 23, 2003; and 2) notice of the election shall be published by the County Clerk in accordance with the Election Code.

**APPROVED, ADOPTED AND PASSED this 24th day of June, 2003.**

**BOARD OF COUNTY COMMISSIONERS**

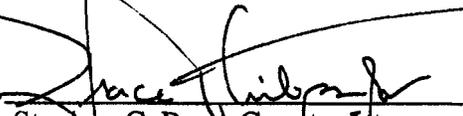
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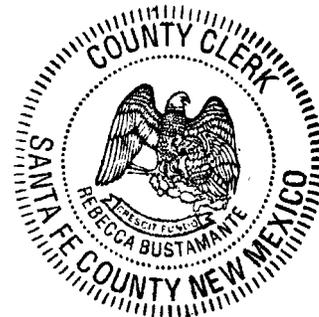
  
Jack Sullivan, Chairman



  
Rebecca Bustamante, County Clerk

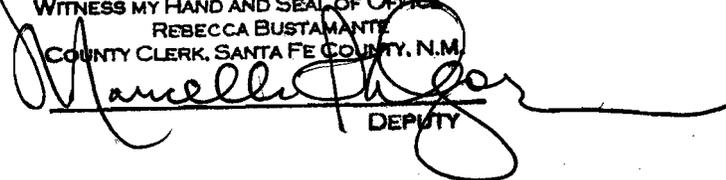
Approved as to Form:

  
Stephen C. Ross, County Attorney



1273,885  
COUNTY OF SANTA FE } ss  
STATE OF NEW MEXICO  
I HEREBY CERTIFY THAT THIS INSTRUMENT WAS FILED  
FOR RECORD ON THE 26 DAY OF June A.D.  
20 03 AT 3:35 O'CLOCK P.M.  
AND WAS DULY RECORDED IN BOOK 2567  
PAGE 252-256 OF THE RECORDS OF  
SANTA FE COUNTY

WITNESS MY HAND AND SEAL OF OFFICE  
REBECCA BUSTAMANTE  
COUNTY CLERK, SANTA FE COUNTY, N.M.

  
DEPUTY

1 EXHIBIT A

2 **Santa Fe County**

3  
4 *Ordinance No. 2003-*

2567254

5  
6 **AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION**  
7 **EXCISE TAX**

8  
9 **BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**  
10 **SANTA FE COUNTY, NEW MEXICO.**

11  
12  
13 **Section 1. Imposition of Tax.** There is imposed on any person engaging in  
14 business in the county area outside of the boundaries of any incorporated municipality,  
15 for the privilege of engaging in business in this county area an excise tax equal to one  
16 fourth of one percent (0.25%) of the gross receipts reported or required to be reported by  
17 the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it  
18 now exists or as it may be amended. The tax imposed under this Ordinance is pursuant to  
19 the County Fire Protection Excise Tax Act (§ 7-20E-15 NMSA 1978) as it now exists or  
20 as it may be amended and shall be known as the "County Fire Protection Excise Tax."  
21

22 **Section 2. General Provisions.** This Ordinance hereby adopts by  
23 reference all definitions, exemptions and deductions contained in the Gross Receipts and  
24 Compensating Tax Act [Chapter 7, Article 9 NMSA 1978] as it now exists or as it may  
25 be amended.  
26

27 **Section 3. Specific Exemptions.** No County Fire Protection Excise  
28 Tax shall be imposed on the gross receipts arising from:  
29

1 A. Transporting persons or property for hire by railroad, motor vehicle, air  
2 transportation or any other means from one point within the County to  
3 another point outside the County; or  
4

5 B. Direct broadcast satellite services.  
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7 **Section 4. Dedication.** Revenue from the County Fire Protection  
8 Excise Tax shall be used for the purpose of financing the operational, capital outlay and  
9 ambulance expenses of the Santa Fe County Fire Department and its fifteen fire districts.  
10

11 **Section 5. Effective Date.** The effective date of the County Fire  
12 Protection Excise Tax shall be either January 1, 2004 or July 1, 2004 whichever date  
13 occurs first after the expiration of at least three months from the date this ordinance is  
14 approved by the electorate.  
15

16 **Section 6. Delayed Repeal. (Mandatory)** Ordinance Number 2003-\_\_\_\_\_  
17 (if it becomes law) is repealed effective December 31, 2008.  
18

19 **Adopted by the Board of County Commissioners of Santa Fe County This 24<sup>th</sup> Day**  
20 **Of June 2003.**  
21

22 **Attest:**

**Santa Fe Board of County Commissioners**

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26 \_\_\_\_\_  
27 Rebecca Bustamante, County Clerk

\_\_\_\_\_

Jack Sullivan, Chairman

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I hereby certify that the Santa Fe County Fire Protection Excise Tax Ordinance 2003-5 approved on June 24, 2003 was duly enacted by a vote of the electorate on September 23, 2003, and the results of the election have been certified by me on September \_\_\_\_\_, 2003.

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**Attest:** **Santa Fe Board of County Commissioners**

\_\_\_\_\_  
Rebecca Bustamante, County Clerk      Jack Sullivan, Chairman

**Approved as to form and legal sufficiency:**

\_\_\_\_\_  
County Attorney