

Santa Fe County

Ordinance No. 2003- 5

2567257

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 outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in this county area 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 or as it may be amended. The tax imposed under this Ordinance is pursuant to the County Fire Protection Excise Tax Act (§ 7-20E-15 NMSA 1978) 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 [Chapter 7, Article 9 NMSA 1978] 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:

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
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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.
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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.
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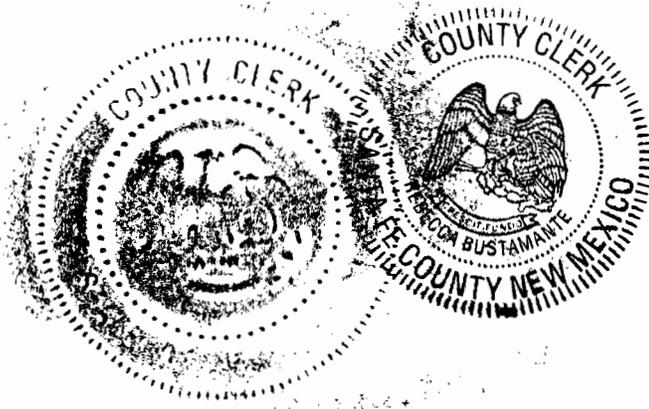
16 **Section 6. Delayed Repeal. (Mandatory) Ordinance Number 2003- 5**
17 (if it becomes law) is repealed effective December 31, 2008.
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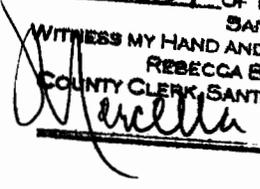
19 **Adopted by the Board of County Commissioners of Santa Fe County This 24th Day**
20 **Of June 2003.**

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

25 
26 _____
27 Rebecca Bustamante, County Clerk

25 
26 _____
27 Jack Sullivan, Chairman



1273, 886
COUNTY OF SANTA FE
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 3:36 O'CLOCK P M
AND WAS DULY RECORDED IN BOOK 2567
PAGE 257-259 OF THE RECORDS OF
SANTA FE COUNTY
WITNESS MY HAND AND SEAL OF OFFICE
REBECCA BUSTAMANTE
COUNTY CLERK, SANTA FE COUNTY, N.M.

DEPUTY

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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.

2567259

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

Rebecca Bustamante, County Clerk Jack Sullivan, Chairman

Approved as to form and legal sufficiency:

County Attorney