THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

ORDINANCE NO. 2008-14

ADOPTING A COUNTY REGIONAL TRANSIT 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 eighth of one percent (.125%) 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 regional transit 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 regional transit 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 regional transit gross receipts tax will be used for the management, construction or operation of a public transit system or for specific public transit projects or services of the district pursuant to the Regional Transit District Act.

Section 5. Effective Date. The effective date of the county regional transit gross receipts tax 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 and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

Section 6. Repeal or Reauthorization. This ordinance (if it becomes law) shall be repealed effective January 1, 2024 unless a reauthorization election for continuation of the Regional Transit Gross Receipts Tax is held and approved at a general election in

November, 2022, or a special election in 2023, for a term and rate to be determined at that time.

PASSED, APPROVED AND ENACTED this 9th day of September, 2008, by the Board of County Commissioners of Santa Fe County.

THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

By:_____________________________________
Paul Campos, Chair

ATTEST:

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Valerie Espinoza, Santa Fe County Clerk

Approved As To Form:

____
Stephen C. Ross, County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

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I Hereby Certify That This Instrument Was Filed for Record On The 30TH Day Of September, A.D., 2008 at 14:20 And Was Duly Recorded as Instrument # 1539723 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 09/30/2008