

1564809

SANTA FE COUNTY

ORDINANCE NO. 1998- 14

AN ORDINANCE ADOPTING A COUNTY INFRASTRUCTURE GROSS RECEIPTS TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY:

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 (1/8%) 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 infrastructure 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 infrastructure 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 infrastructure gross receipts tax will be used for the acquisition, construction, operation, or maintenance of solid waste (trash/garbage) facilities or for county general purposes.

Section 5. Effective Date. The effective date of the county infrastructure gross receipts tax shall be either January 1 or July 1, 1999, whichever date occurs first after the

expiration of at least three months from the date this ordinance is approved by the electorate.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY THIS 10th DAY OF November, 1998.

SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS

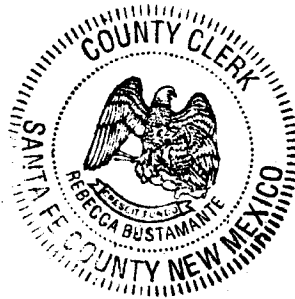
Marcos P. Trujillo
Marcos Trujillo
Chairperson



Rebecca Bustamante
Rebecca Bustamante
County Clerk

APPROVED AS TO FORM:

Denice Brown
Denice Brown
County Attorney



1048.901
COUNTY OF SANTA FE
STATE OF NEW MEXICO
I hereby certify that this instrument was filed
for record on the 12 day of Nov A.D.
19 98, at 3:21 o'clock Pm
and was duly recorded in book 156A
page 809-810 of the records of
Santa Fe County.

Witness my Hand and Seal of Office
Rebecca Bustamante
County Clerk, Santa Fe County, N.M.
Marcella Salazar
Deputy