

ORDINANCE NUMBER 2004-04
ADOPTING A COUNTY CORRECTIONAL
FACILITY 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 Correctional Facility Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county correctional facility 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 correctional facility 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 correctional facility gross receipts tax will be used for the purpose(s) listed below:

- A. For the purpose of operating, maintaining, constructing, purchasing, furnishing, equipping, rehabilitating, expanding or improving a judicial-correctional or a county correctional facility or the grounds of a judicial-correctional facility, including acquiring and improving parking lots, landscaping or any combination of the foregoing;
- B. For the purpose of transporting or extraditing prisoners; or
- C. To payment of principal and interest on revenue bonds or refunding bonds issued pursuant to the provision of the County Correctional Facility Gross Receipts Tax Act, as it exists or may subsequently be amended.

Section 5. Effective Date. The effective date of the county correctional facility gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date 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.

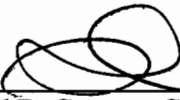
Section 6. Delayed Repeal. None.



COUNTY OF SANTA FE	ORDINANCE
STATE OF NEW MEXICO	PAGE 2
I hereby certify that this ordinance was filed for Record on the 28th Day of July, A.D., 2004 at 10:04 and was duly recorded in Instrument # 105156 of the Records of Santa Fe County.	
Witness My Hand And Seal Of Office Rebecca Bustamante Deputy County Clerk Santa Fe, NM	

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY THIS
27 DAY OF JULY, 2004.

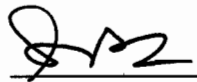
THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY, NEW MEXICO

By 
Paul D. Campos, Chairman

ATTEST:


Rebecca Bustamante, County Clerk

APPROVED AS TO FORM:

 7-20-04
County Attorney

