

Santa Fe County

Ordinance No. 2009- 08

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 of Santa Fe County for the privilege of engaging in business, 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 in §7-20E-15, N.M.S.A. (1978 as amended) or as it may be amended.

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 Fire Protection Excise Tax shall be imposed on the gross receipts arising from:

- A. the transmission of messages by wire or other means from one point within the County area to another point outside the County area; or
- B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the County area to another point outside the County area.

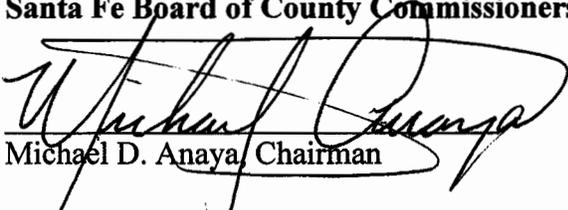
Section 4. Dedication. The revenue derived from the County Fire Protection Excise Tax shall be used only as per §7-20E-15C, to-wit: for the purpose of financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the county.

Section 5. Effective Date. The effective date of the County Fire Protection Excise Tax shall be July 1, 2010.

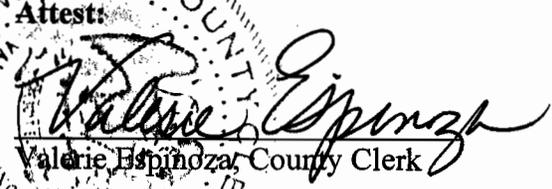
Adopted By The Governing Body of Santa Fe County This 8th Day Of Sept. 2009.

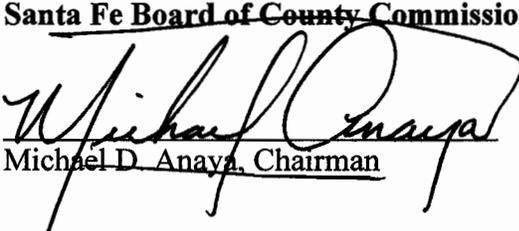
Attest:

Valerie Espinoza, County Clerk

Santa Fe Board of County Commissioners

Michael D. Anaya, Chairman

I hereby certify that the Santa Fe County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on _____, 20____ and the results of the election have been certified by me on _____, _____, 20____.

Attest:

Valerie Espinoza, County Clerk

Santa Fe Board of County Commissioners

Michael D. Anaya, Chairman

Approved as to form and legal sufficiency:

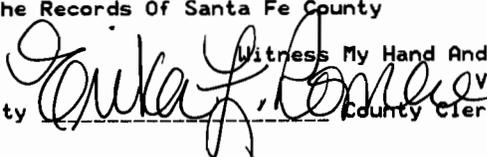

Stephen Ross, County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC ORDINANCE
PAGES: 2

I Hereby Certify That This Instrument Was Filed for Record On The 9TH Day Of September, 2009 at 09:28:59 AM and Was Duly Recorded as Instrument # 1576589 of The Records Of Santa Fe County



Witness My Hand And Seal Of Office

Valerie Espinoza
Deputy County Clerk, Santa Fe, NM