

SANTA FE COUNTY

468433

ORDINANCE NO. 1983-7

Introduced by

Samuel J. Garcia

Jerome D. Block

Rudy R. Fernandez

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS 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 this county for the privilege of engaging in business in this county an excise tax equal to the one eighth of one percent ($1/8$ of 1%) 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 amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as amended and shall be known as the "County 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 amended.

SECTION 3. SPECIFIC EXEMPTIONS. No county gross receipts 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 to another point outside the county; or

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8. 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.

SECTION 4. DEDICATION. A portion of the revenue collected under the county gross receipts tax will be dedicated toward a specific purpose or area of county government services listed below as to purpose and amount of such dedication: All funds will be credited to the General Fund.

SECTION 5. EFFECTIVE DATE. The effective date of the County Gross Receipts tax shall be January 1, 1984.

ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY

THIS 8th DAY OF AUGUST, 19 83

ATTEST:

COUNTY CLERK

CHIEFMAN OF THE BOARD OF
COUNTY COMMISSIONERS

I certify that Santa Fe County has imposed the maximum county general purpose property tax rate as of JULY 11, 1983 and therefore, is a "county" within the meaning of the County Gross Receipts Tax Act.

ATTEST:

COUNTY CLERK

CHIEFMAN OF THE BOARD OF
COUNTY COMMISSIONERS

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COUNTY OF SANTA FE 188
STATE OF NEW MEXICO)

I hereby certify that this instrument was filed for record on the 12 day of August, AD 19 83, at 8:15 o'clock P.M. and was duly recorded in Book 468 Page 23 of the records of Santa Fe County, New Mexico, and in the office of the County Clerk, Santa Fe County, N.M.

ANGIE VECIL-HERNANDEZ

County Clerk, Santa Fe County, N.M.