

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

ORDINANCE NO. 1987-5

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
Santa Fe COUNTY, NEW MEXICO. 593764

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 ^(2nd one-eighth) 1/8 of one-percent of one percent 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 Gross Receipts Tax Act as it now exists or as it may be 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 it may be 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
- B. 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.

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)

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Section 4. Dedication. The revenue derived from the county gross receipts tax shall be used for the purpose provided by statute, specifically: For the support of indigent patients who are residents of Santa Fe County pursuant to Section 7-20-3.C and D. NMSA 1978 Comp. as amended.

Section 5. Effective Date. The effective date of the county gross receipts tax shall be July 1, 1988.

ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY

THIS 6TH DAY OF OCTOBER 19 87.

ATTEST:

Jana D. Goff
County Clerk

James J. ...
Chairman of the Board of
County Commissioners



633-615
COUNTY OF SANTA FE)
STATE OF NEW MEXICO)
Witness my Hand and Seal of Office
Jona G. Armijo
County Clerk, Santa Fe County, N.M.

I hereby certify that this instrument was filed to
record on the 8 day of Oct A.D.,
1987 at 2:15 o'clock P.m.
and was duly recorded in book 693
page 141-145 of the records of Santa Fe County.

Jana D. Goff
Deputy

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)