

SANTA FE COUNTY

Ordinance No. 1991-5

710923

AN ORDINANCE ADOPTING A COUNTY ENVIRONMENTAL SERVICE 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 the County area outside of the boundaries of any incorporated municipality for the privilege of engaging in business in this County area, 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 Environmental Services Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "County Environmental Services 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 Environmental Services Gross Receipts Tax shall be imposed on the gross receipts arising from:

1 A. The transmission of messages by wire or other means
2 from one point within the county area to another outside
3 the county; or

4 B. transporting persons or property for hire by railroad,
5 motor vehicle, air transportation or any other means from
6 one point within the county area to another point outside
7 the county.

8 Section. 4. Dedication. The revenue from the County
9 Environmental Services Gross Receipts Tax will be used for
10 the purpose(s) listed below: for the acquisition,
11 construction, operation and maintenance of solid waste
12 facilities, water facilities, waste water facilities,
13 sewer systems and related facilities.

14 Section 5. Effective Date. The effective date of the
15 County Environmental Services Gross Receipts Tax shall be
16 July 1, 1991, unless an election is held pursuant to
17 Section 7-20B- 3(B) NMSA 1978 on the question of
18 disapproving the ordinance, in which case the effective
19 date shall be either July 1, or January 1, whichever date
20 occurs first after the expiration of three months from
21 the date when the results of the election are certified
22 to be in favor of the ordinance's adoption.

23 ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY THIS
24 12TH DAY OF MARCH, 1991.
25

710925

SANTA FE BOARD OF COUNTY COMMISSIONERS

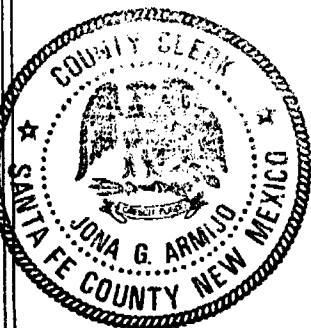
Raymond M. Chavez
Raymond M. Chavez, Chairperson

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:
TERRY BRENNAN

Terry Brennan
County Attorney.

A T T E S T :

Olivia M. Garcia, Chief Deputy
Jona G. Armijo, County Clerk



731378
COUNTY OF SANTA FE)
STATE OF NEW MEXICO)
I hereby certify that this instrument was filed
for record on the 14 day of March A.D.
19 91 at 8:48 o'clock A.M.
and was duly recorded in book 710
page 923-925 of the records of
Santa Fe County.

Witness my Hand and Seal of Office
Jona G. Armijo
County Clerk, Santa Fe County, N.M.

Christina Garcia
Deputy