

SANTA FE COUNTY
Ordinance No. 1993-5

923521

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 this County area for the privilege of engaging in business in this county area 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 or as it may be amended. The tax imposed under this Ordinance is pursuant to the County Fire Protection Excise Tax Act as it now exists or as amended and shall be known as the "County fire protection excise 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 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.

923522

Section 4. Dedication. The revenue derived from the County fire protection excise tax shall be used for the purpose of financing the operational, capital outlay and ambulance expenses of fire districts within Santa Fe County.

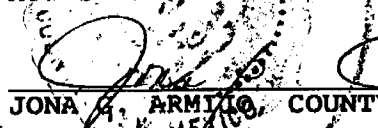
Section 5. Effective Date. The effective date of the County fire protection excise tax shall be January 1, 1994 and shall expire ten (10) years from the effective date of the ordinance imposing the tax.

PASSED, APPROVED AND ADOPTED, THIS 11th DAY OF May, 19 93.

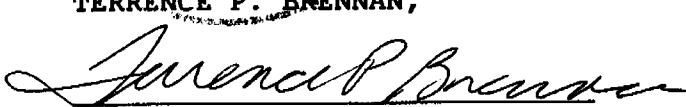
SANTA FE BOARD OF COUNTY COMMISSIONERS

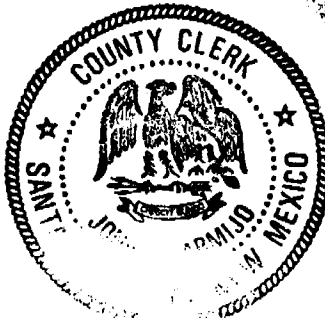

RAYMOND CHAVEZ, CHAIRMAN

ATTEST:


JONA G. ARMILLO, COUNTY CLERK

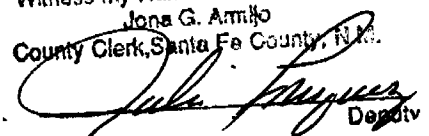
APPROVED AS TO FORM AND LEGAL SUFFICIENCY
TERRENCE P. BRENNAN,


SANTA FE COUNTY ATTORNEY



813, 737
COUNTY OF SANTA FE
STATE OF NEW MEXICO
I hereby certify that this instrument was filed
for record on the 12 day of May A.D.
19 93 at 10:37 o'clock A.m.
and was duly recorded in book 923
page 521-522 of the records of
Santa Fe County.

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


Deputy