

81-1

AN OCCUPATION TAX ORDINANCE

FOR
COLFAX COUNTY

(The State of New Mexico, during the 1979 Session of the Legislature repealed all State Laws concerning Occupational Licenses, Sections 7-22-1 through 7-22-14 NMSA 1978.)

THEREFORE, THE BOARD OF COUNTY COMMISSIONERS, THE GOVERNING AGENCY OF COLFAX COUNTY HEREBY ENACTS A COUNTY OCCUPATION TAX ORDINANCE FOR ALL OCCUPATIONS, TRADES, ESTABLISHMENTS OR BUSINESSES OF WHATEVER CHARACTER NOT EXEMPTED BY THIS ORDINANCE.

SECTION 1. Short Title This Ordinance may be cited as the Occupation Tax Ordinance.

SECTION 2. Definitions As used in this Ordinance:

- A. "Person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity engaging in a business, occupation, trade or pursuit.
- B. "County" means Colfax County, outside the Raton city limits and incorporated areas such as Maxwell, Springer, Cimarron and Eagle Nest.
- C. "Board" means the Board of County Commissioners.
- D. "Chairman" means the Chairman of the County Commissioners or his duly authorized representative.
- E. "Occupation" means every person engaging in any business not exempted herein.
- F. "Engaging in a business or doing business" means operating, conducting, doing, carrying on, or pursuing any business, occupation, trade, or pursuit for the purpose of direct or indirect benefit.
- G. "Gross Receipts" means the total amount of money or other consideration received from selling or from performing services by every person doing business or engaging in business in the County.

H. "Statement under Oath" means the statement under Oath of gross receipts of business required by anyone doing business in Colfax County.

I. "County Clerk" means the dulyelected County Clerk of Colfax County.

SECTION 3. Presumption of Taxability To prevent evasion of the Occupation Tax and to aid in its administration, it is presumed that all gross receipts of a person doing business in the County are subject to the Occupation Tax. No person, unless otherwise exempted herein, shall engage in an occupation without first paying the Occupation Tax.

SECTION 4. Imposing of Occupation Tax

A. Each person engaged in any occupation in the County shall first fill out an application with the County Clerk concerning the type of business and location of such. The person will then take the application to the County Clerk for the purpose of imposing the tax due based on gross receipts and for issuing an Occupational License. The first year, for any new business, the person will estimate what his gross receipts will be for that particular business and pay his tax accordingly. After that he will renew his license each year by filling out his statement under oath concerning his total gross receipts. The County Clerk will mail notice to each person doing business in the County, a renewal notice fifteen days prior to his expiration date on the Occupational License. It is the sole responsibility of the person engaged in business in the County to have a current license.

B. Penalty for not having an Occupational License or for not having a current license: \$100.00 fine.

SECTION 5. Rates The following will be the rates imposed by this Occupation Tax Ordinance:

Gross Receipts not exceeding \$3,000	\$ 10.00
3,000 - not exceeding 10,000	\$ 15.00
10,000 - not exceeding 20,000	\$ 25.00
20,000 - not exceeding 50,000	\$ 50.00
50,000 - not exceeding 75,000	\$ 75.00
75,000 - not exceeding 100,000	\$ 100.00
100,000 - not exceeding 150,000	\$ 150.00
150,000 - not exceeding 200,000	\$ 200.00
exceeding \$200,000	\$ 200.00

SECTION 6. The County Clerk or her duly appointed representative is authorized and empowered to make inspections and audits of the books and related records of any person subject to the provisions of this ordinance.

SECTION 7. Administrative Procedures The County Clerk or her duly appointed representative shall establish administrative procedures and policies for the implementation and enforcement of this Ordinance and the collection of the taxes and penalties provided for herein.


SECTION 8. This Ordinance shall take effect on the 4th day of May, 1981.

BOARD OF COUNTY COMMISSIONERS


MARIAN VIGIL, CHAIRMAN




BRUNO REDOLFI, MEMBER


WANETA E. DABOVICH, MEMBER

ATTEST:


STELLA M. LOPEZ, COUNTY CLERK