

ORDINANCE # 86-3

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX;
SECOND ONE/EIGHTH OF 1% INCREMENT
BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
COLFAX 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 one eighth 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 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
- 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.

Section 4. Dedication. The revenue derived from the county gross receipts tax will be used for the purpose(s) listed below: the support of indigent patients who are residents of Colfax County, in accord with New Mexico law, including Section 7-20-1 et seq. NMSA 1978 and Section 27-5-1 et seq, NMSA 1978.

Section 5. Effective Date. The effective date of the county gross receipts tax shall be July 1, 1987.

ADOPTED BY THE GOVERNING BODY OF Colfax County

THIS 3rd DAY OF December 19 86.

ATTEST:

Barbara Cortilla
County Clerk

Thomas Munn
Chairman of the Board of
County Commissioners

