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Colfax County

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ORDINANCE NO. 95-1

ADOPTING A COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF COLFAX COUNTY:

SECTION 1. IMPOSITION OF TAX. There is imposed on any person engaging in business in the county area outside the boundaries of any incorporated municipality for the privilege of engaging in business in this county an excise tax equal to one-eighth of one percent (1/8 of 1%) 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 Local Option Gross Receipts Taxes Act as it may be amended an 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 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. Revenue from the county environmental services gross receipts tax is dedicated for : acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

SECTION 5. EFFECTIVE DATE. The effective date of the county environmental services gross receipts tax shall be July 1, after the expiration of three months from the date this ordinance is adopted.

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY THIS 7TH DAY OF MARCH, 1995.



Frank Cimino Jr. - Chairman

Joe M. Gallegos - Vice-Chairman

Marietta G. Shell - Member

ATTEST:

Barbara Castillo
Barbara Castillo - Clerk of the Board