

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

ORDINANCE NUMBER 16

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
LIJANA COUNTY, NEW MEXICO.

Section 1. **Imposition of Tax.** There is imposed on any person engaging in business in this county area for the privilege of engaging in business in this county area an excise tax equal to 4 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 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 it may be 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.

Section 4. Dedication. The revenue derived from the county fire protection excise tax will be used for the purpose(s) listed below: AMBULANCE SERVICE TO LUNA COUNTY RESIDENTS

Section 5. Effective Date. The effective date of the county fire protection excise tax shall be 7/1/91 and shall expire five years from the effective date of the ordinance imposing the tax.

ADOPTED BY THE GOVERNING BODY OF LUNA COUNTY, NEW MEXICO
THIS 16th DAY OF NOVEMBER 19 90.

LUNA COUNTY BOARD OF
COUNTY COMMISSIONERS

ATTEST:

[Signature]
County Clerk

[Signature]
Chairman of the Board of
County Commissioners
EDWARD B. KRETEK

I hereby certify that the Luna county fire protection excise tax ordinance was duly enacted by a vote of the electorate on January 3, 19 91, and the results of the election have been certified by me on January 7, 19 91.

[Signature]
County Clerk

[Signature]
Chairman of the Board of
County Commissioners