

MODEL ORDINANCE - 92-SCHGRT
Adopting a Tax Increment

PROPOSED
LUNA COUNTY
ORDINANCE NUMBER 20 ADOPTING A
SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

JUL 13 1992
Notary Public
Natalie Pacheco, Deputy
Reception No. 92-03330

BE IT ORDAINED BY THE GOVERNING BODY OF THE COUNTY OF LUNA

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 (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 Special County Hospital Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "special county hospital 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 special county hospital 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. Revenue from the special county hospital gross receipts tax is dedicated for the current operation and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county, and the use of these proceeds shall be for the care and maintenance of sick and indigent and shall be an expenditure for a public purpose.

Section 5. Effective Date. The effective date of the special county hospital gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of at least five months from the date this ordinance is approved by the electorate.

ADOPTED BY THE GOVERNING BODY OF THE COUNTY OF LUNA THIS
10TH DAY OF JULY 19 92.

Edward B. Krettek
Edward B. Krettek, Chairman

Valentin M. Bustamante
Valentin M. Bustamante, Member

Bert Irwin
Bert Irwin, Member

ATTEST: Natalie Pacheco, Natalie Pacheco, Luna County Clerk

(S E A L)

