

rec. 10/16/00

ORDINANCE # 43

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

Be it ordained by the Governing Body of Luna County:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county area outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in the county area, an excise tax equal to [one-fourth of one percent (1/4%)] 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 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. 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; or
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county fire protection excise tax will be used for the purpose(s) listed below:

- A. fire protection service to Luna County residents

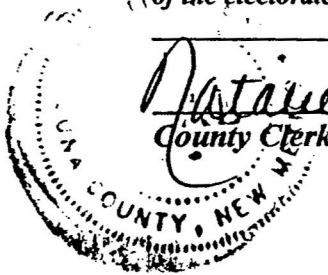
Section 5. Effective Date. The effective date of the county fire protection excise tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is approved by the electorate.

Section 6. Delayed Repeal. (Mandatory) Ordinance Number 43 (if it becomes law) is repealed effective five (5) years from the effective date of this ordinance.

ADOPTED BY THE GOVERNING BODY OF LUNA COUNTY, NEW MEXICO
THIS 12th DAY OF Oct. 2000.

I hereby certify that the _____ County fire protection excise tax ordinance was duly enacted by a vote of the electorate on _____, 2000, and the results of the election have been certified by me on _____, 2000.

Natalee Pacheco
County Clerk



G. Dennis Armijo
Chairman, Board of Commissioners