

Sec. 19/10/20

ORDINANCE # 44

AN ORDINANCE ADOPTING A SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX FOR THE PURPOSES OF FINANCING AMBULANCE COSTS FOR LUNA COUNTY

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 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 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 "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. 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; or
- B. direct broadcast satellite services

Section 4. **Dedication.** Revenue from the special county hospital gross receipts tax is dedicated for county ambulance transport costs.


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 three months from the date this ordinance is approved by the electorate.

Section 6. **Delayed Repeal. (Mandatory)** Ordinance Number 44 (if it becomes law) is repealed effective five (5) years from the effective date of this ordinance.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 OCTOBER 2000.

I hereby certify that the _____ special county hospital gross receipts 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.

Natalie Pacheco
County Clerk



A. Dennis Chavez
Chairman, Board of Commissioners