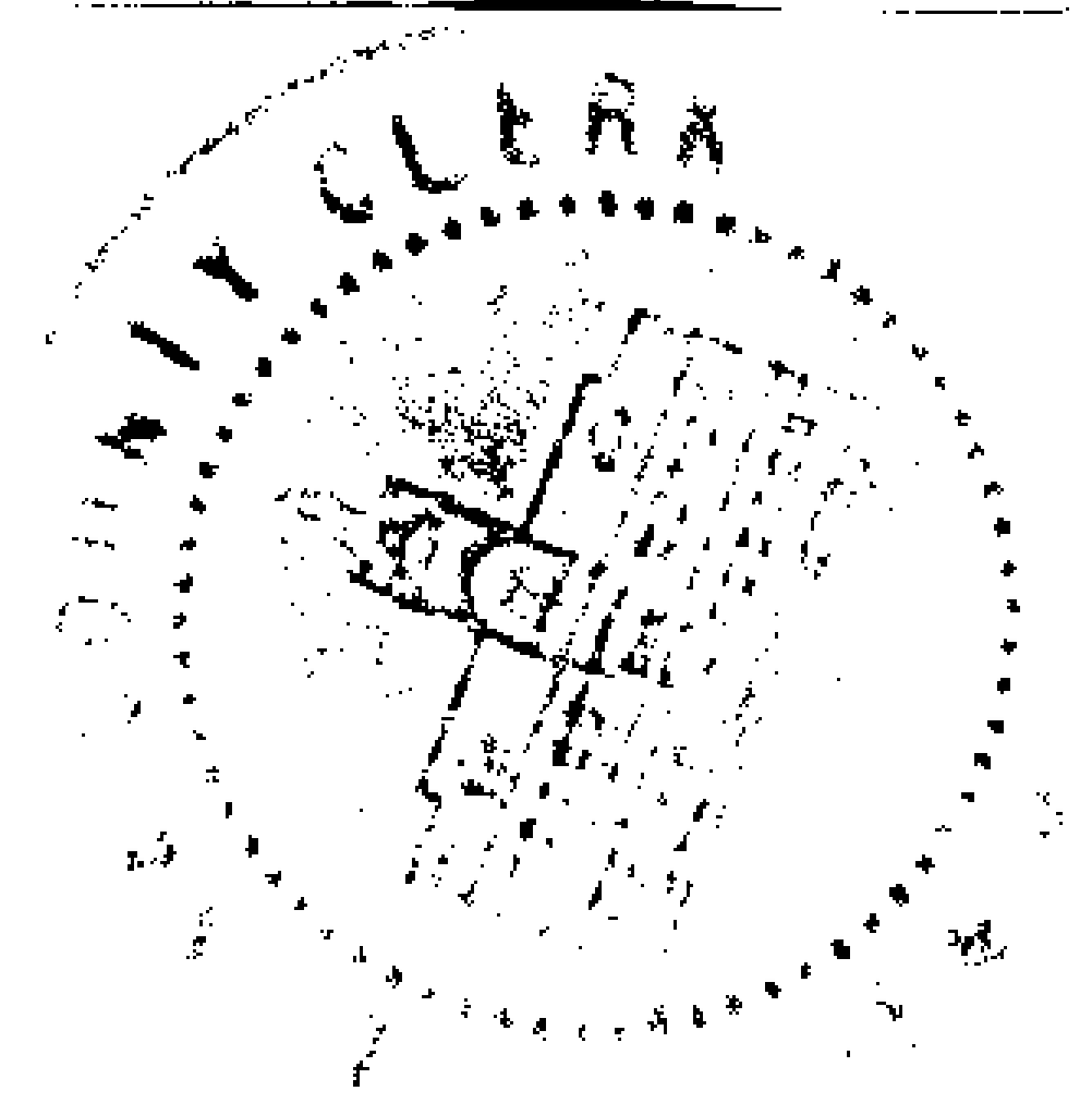


COUNTY FIRE PROTECTION EXCISE TAX
ADOPTING A TAX INCREMENT

ORDINANCE NUMBER 61
ADOPTING A COUNTY FIRE
PROTECTION EXCISE TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
LUNA COUNTY, NEW MEXICO



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 (.25%) 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 to another point outside the county; 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:

Fire protection services to Luna County residents by financing the operational expenses, and capital outlay costs of independent fire districts.

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 when the results of the election are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF LUNA COUNTY, NEW MEXICO
THIS 27 DAY OF October, 2005.

LUNA COUNTY
BOARD OF COUNTY COMMISSIONERS

Ademio Ramirez
Luna County, Chairman

ATTEST:

Karen Smyer
Luna, County Clerk



LUNA COUNTY-NM
KAREN SMYER, CLERK
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BY ANDREA