

Eric R. Kennedy
County Clerk

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ORDINANCE

Enacting an Occupation Tax Ordinance

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY:

Section 1. TITLE.

This ordinance may be referred to as the "Occupation Tax Ordinance".

Section 2. DEFINITIONS.

As used in the Occupation Tax Ordinance:

- a. "county" means Grant County
- b. "board" means the board of county commissioners of Grant County.
- c. "engaging in business" means operating, conducting, doing, carrying on, causing to be carried on, or pursuing any business, profession, occupation, trade include isolated or occasional transactions by persons who are neither regularly engaged in nor holding themselves out as being engaged in a business. For example, a construction company having a construction site within the boundaries of the county but outside the boundaries of an incorporated municipality is engaging in business in the county.
- d. "person" means any person or entity subject to the county occupation tax.
- e. "occupation tax" means the tax imposed by this ordinance.

Section 3. IMPOSITION OF TAX.

A tax is imposed on all occupations, professions, trades, pursuits, utilities, corporations, or other institutions, establishments or businesses of whatever name or character for the privilege of doing business within the county. The tax applies only to the entities and persons named above that are engaged in business in the county and are engaged in business not solely within the boundaries of an incorporated municipality located in the county.

Section 4. RATE OF TAX.

Business except liquor shall pay an annual license tax into the county general fund at the following rate:

Annual sales not exceeding \$3,000	\$ 5.00
Annual sales exceeding \$3,000 and not \$10,000	10.00
Annual sales exceeding \$10,000 and not \$20,000	20.00
Annual sales exceeding \$20,000 and not \$50,000	50.00
Annual sales exceeding \$50,000 and not \$75,000	75.00
Annual sales exceeding \$75,000 and not \$100,000	150.00
Annual sales exceeding \$100,000	200.00
Itinerant Vendors, traveling in any manner or doing business in building, etc. for each place	25.00
Theatres or Places of Amusement	35.00

License applicants must be made to cover 3, 6 or 12 months. They will not be issued otherwise, but Itinerant Vendors' application must be for one year.

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Section 5. PAYMENT OF TAX.

Every person, firm or corporation, before doing business, shall make out an application under oath stating the names, identification number issued by the revenue department, character of business and the place of business. The applicant shall also state the approximate amount of business expected to be transacted.

Each person having a business subject to the Occupation Tax shall pay the Occupation Tax to the County Clerk before January 30 of each year. Any portion of the Occupation Tax that remains unpaid on February 30 is delinquent.

Section 6. ENFORCEMENT.

If a person fails to pay the Occupation Tax required by this ordinance, the County Clerk shall mail the person notice of the amount owed and inform the taxpayer of penalty.

Section 7. PENALTY.

Penalty at the rate of \$25 per month, or any fraction thereof, will be charged on all delinquent occupation taxes.

Section 8. EFFECTIVE DATE AND PUBLICATION.

The effective date of this ordinance shall be the first day of July, 1979, and it shall be published in full.

L. E. Morrison
L. E. Morrison, Chairman

Donald E. Hooker
Donald E. Hooker, Member

Wayne Jones, Member



Thomas P. Garfield, Chief Deputy
County Clerk & Recorder

STATE OF NEW MEXICO
County of Grant
I hereby certify that this instrument
was filed for record on the 2
day of July A.D. 1979
at 2:51 o'clock P. M. and duly
recorded in book 204 of the records
of Ordinances
at page 55-56
Witness my hand and seal of office
Thomas P. Garfield
County Clerk, Grant Co., N.M.