

## AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

ORDINANCE NO. 83-10-19

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
GRANT COUNTY, NEW MEXICO.

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this county area for the privilege of engaging in business in this county area an excise tax equal to 1/8% percent 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 amended. The tax imposed under this ordinance is pursuant to the County Fire Protection Excise Tax Act as it now exists or as 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 amended.

Section 3. Specific Exemptions. No county fire protection excise 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 area to another point outside the county area; or

B. 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.

STATE OF NEW MEXICO  
 County of Grant  
 I hereby certify that this instrument  
 was filed for record on the 19th  
 day of October A.D. 1983  
 at 8:50 o'clock P. M. and duly  
 recorded in book 204 of the records  
 of County Ordinances  
 at page 423-424

Witness my hand and seal of office

(Taxation & Revenue Department - Revenue Division - Model Ordinance 83-10-19 Grant Co., N.M.)

*Label Quinones*  
*Genny Ann Parillo* Deputy

Section 4. Dedication. The revenue collected under the County Fire Protection Excise Tax shall be used solely for the purpose(s) listed below:

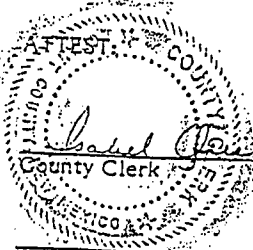
Rural Volunteer Fire Departments

Ambulance Service

Section 5. Effective Date. The effective date of the County Fire Protection Excise Tax shall be July 1, 1984 and shall expire five years from the effective date of the ordinance imposing the tax.

ADOPTED BY THE GOVERNING BODY OF GRANT COUNTY

THIS 18th DAY OF October 19 83.



Carol Peterson  
County Clerk

[Signature]  
Chairman of the Board of  
County Commissioners

I hereby certify that the \_\_\_\_\_ County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on \_\_\_\_\_, 19 \_\_\_\_\_ and the results of which have been Certified to me on \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Chairman of the Board of  
County Commissioners

(Taxation & Revenue Department - Revenue Division - Model Ordinance - 5/83)