

Ordinance # 87-03-11

558

AN ORDINANCE IMPOSING A BUSINESS REGISTRATION FEE: SETTING FORTH DEFINITIONS; ESTABLISHING PENALTIES AND ESTABLISHING AN EFFECTIVE DATE.

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

SECTION 1. TITLE

This Ordinance shall be referred to as the "Business Registration Fee Ordinance."

SECTION 2. DEFINITIONS:

- A. "Board means the Board of County Commissioners of Grant County.
- B. "Business" means any person or entity engaged in making a profit and which is required by the New Mexico Bureau of Revenue to have a taxpayer identification number.
- C. "County" means Grant County.
- D. "County Clerk" means the Grant County Clerk.
- E. "Fee" means the fee imposed by the Business Registration Fee Ordinance.

SECTION 3. IMPOSITION OF FEE

A fee is imposed on any business engaged in making a profit and which is required by the Bureau of Revenue to have a taxpayer identification number. The fee applies only to the entities and persons named above whose main or branch office is located within the boundaries of Grant County but outside the boundaries of an incorporated municipality. Specifically exempted from the fee are businesses engaged solely in one or more of the following:

- A. The growing, producing or trapping of livestock, poultry, unprocessed agricultural products, hides or pelts. Person engaged in the business of buying or selling wool or mohair or of buying and selling livestock on their own account are producers for purposes of this section.

STATE OF NEW MEXICO

County of Grant

I hereby certify that this instrument
was filed for record on the 12th
day of March, A.D., 1987
at 10:16 o'clock A. M. and duly
recorded in book 204 of the records
of Ordinances
at page 558-61

Witness my hand and seal of office

Carol Baca
County Clerk Grant Co., N.M.

Paula Rivera Deputy

- B. The pasturing, feeding, penning, or feeding of livestock prior to sale.
- C. The training of livestock.
- D. The isolated or occasional selling or leasing of property or services by a person who is neither regularly engaged nor holding himself out as engaged in the business of selling or leasing the same or similar property or service.
- E. The selling or leasing of oil, natural gas, or mineral interests.
- F. Any activity whose entire receipts are exempted from the gross receipts tax.

SECTION 4. FEE RATE

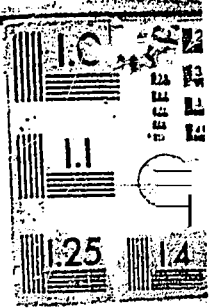
Each business will pay a business registration fee of twenty-five dollars (\$25.00) a year. The fee may not be prorated for businesses conducted for a portion of the year.

SECTION 5. PAYMENT OF FEE

Prior to engaging in any business any person or entity proposing to engage in a business shall pay to the County Clerk the business registration fee. Prior to March 16 of each year, any person currently engaging in a business within the county shall apply for the renewal of any applicable business registration. Any person filing an application for issuance or renewal of any business license shall include on the application his current revenue division taxpayer identification number or evidence of application for a current revenue division taxpayer identification number. The County Clerk shall not issue or renew a business registration authorizing the conduct of a business to any person who has not furnished to the county the information required. Upon valid application being made, the clerk shall issue a business registration certificate authorizing the conduct of business for the calendar year covered by the application. The certificate should be prominently posted in the place of business.

SECTION 6. FAILURE TO PAY FEE

If any business fails to register as required by the Business Registration Fee Ordinance, the county may bring an action for the collection of any fees due, including without



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limitation the cost of collection and reasonable attorney's fees incurred in connection therewith.

SECTION 7. PENALTY CLAUSE

Any business or person violating the provisions of this Ordinance shall be subject to penalties of not exceeding ninety (90) days in jail or three-hundred dollars (\$300.00) fine for each violation.

SECTION 8. EFFECTIVE DATE

Effective date of this Ordinance shall be April, 11, 1987.

PASSED, ADOPTED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY, NEW MEXICO, THIS 11th DAY OF MARCH, 1987.

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BOARD OF GRANT COUNTY COMMISSIONERS

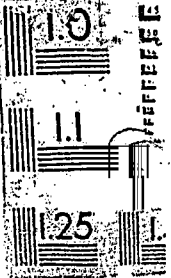
Zeke P. Santa Maria
Zeke P. Santa Maria, Chairman

Conn W. Brown
Conn W. Brown, Member

Armando D. Galindo
Armando D. Galindo, Member

ATTEST:

Carol Baca
Carol Baca, County Clerk



CERTIFICATION
All images of documents on this film strip are of authorized documents in
this agency as noted in the Statement of Document Certification on file
these documents are routinely microfilmed at a necessary operation in the
at this time

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