

## AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

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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 7th  
 day of March A.D., 1989  
 at 9:36 o'clock A. M. and duly  
 recorded in book 204 of the records  
 of Ordinances  
 at page 578-579

Witness my hand and seal of office  
Richard E. Curillo  
 County Clerk, Grant Co., N.M.

STATE OF NEW MEXICO  
 County of Grant  
 I hereby certify that this instrument  
 was filed for record on the 21st  
 day of December A.D., 1988  
 at 12:32 o'clock P. M. and duly  
 recorded in book 204 of the records  
 of Ordinances  
 at page 576-577  
 Witness my hand and seal of office  
Carol Baca  
 County Clerk, Grant Co., N.M.

(Taxation & Revenue Department - Revenue Division - Model Ordinance 5/84) for Steve Deputy

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Section 4. Dedication. The revenue derived from the county fire protection excise tax will be used for the purpose(s) listed below: Rural Volunteer  
Fire Departments and Ambulance Services

Section 5. Effective Date. The effective date of the county fire protection excise tax shall be Jan. 1, 1990 and shall expire five years from the effective date of the ordinance imposing the tax.

ADOPTED BY THE GOVERNING BODY OF GRANT COUNTY  
THIS 20th DAY OF DECEMBER 19 88.

ATTEST:

Carol Boes  
County Clerk

Amos D. Schulte  
Chairman of the Board of  
County Commissioners

I hereby certify that the Special Excise Tax Election county fire protection excise tax ordinance was duly enacted by a vote of the electorate on February 28, 19 89, and the results of the election have been certified by me on March 3, 19 89.

Nancy Ann Phillips  
County Clerk

Amos D. Schulte  
Chairman of the Board of  
County Commissioners