

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 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 12:30 o'clock P. M. and duly
recorded in book 204 of the records
of Ordinances
at page 5-78-579
Witness my hand and seal of office
John W. Corral

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 12:30 o'clock P. M. and duly
recorded in book 204 of the records
of Ordinances
at page 5-78-771
Witness my hand and seal of office
John W. Corral

County Clerk, Grant Co., N.M.

(Taxation & Revenue Department - Revenue Division - Model Ordinance 5/84) John W. Corral Deputy

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 Baez
 County Clerk

James C. Schmitz
 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.

Carol Baez
 County Clerk

James C. Schmitz
 Chairman of the Board of
 County Commissioners