

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

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 for the privilege of engaging in business in this county an excise tax equal to 1/8 of one 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 it may be amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county gross receipts 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 it may be amended.

Section 3. Specific Exemptions. No county gross receipts 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 to another point outside the county; or

B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county.

STATE OF NEW MEXICO
 County of Grant
 I hereby certify that this instrument
 was filed for record on the 2nd
 day of March A.D. 1990
 at 10:35 o'clock A. M. and duly
 recorded in book 204 of the records
 of the County Clerk.

Ordinance
 on page 100-01
 signed in my hand and sealed
 County Clerk, Grant Co. N.M. Deputy
 (Signature)

STATE OF NEW MEXICO
 COUNTY OF GRANT

I hereby certify that the instrument of writing
 which was
 is a true (Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86).
 filed in my office on 2nd March 1990 at 10:35
 a.m. in book 204 of
 Finances for 600-601
 (Signature) County Clerk

ROLL NO.

CAMERAMAN / DIRECTOR

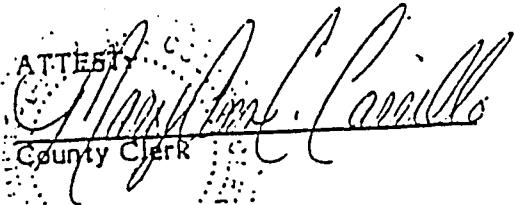
DATE OF FILMING

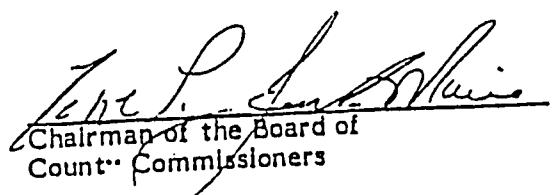
(11)

Section 4. Dedication. The revenue derived from the county gross receipts tax shall be used for the purpose provided by statute, specifically: for the support of Indigent patients who are residents of Grant County.

Section 5. Effective Date. The effective date of the county gross receipts tax shall be January 1, 1991.

ADOPTED BY THE GOVERNING BODY OF GRANT
THIS 1st DAY OF March 19 90.

ATTESTED:

County Clerk


Chairman of the Board of
County Commissioners

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)