

## 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 2<sup>nd</sup>  
day of March A.D. 1990  
at 10:38 o'clock A.M. and duly  
recorded in book 204 of the records  
of County Clerk.

page 102-00  
Witness my hand and seal of office  
County Clerk, Grant Co. N.M.

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

60.1  
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.

ATTEST:  
John M. Hamill  
County Clerk

J. L. Smith  
Chairman of the Board of  
County Commissioners

ROLL NO. 4

CAMERAMAN John M. Hamill  
OPERATOR John M. Hamill

DATE OF FILMING 10/10/98

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