

## ADOPTING A COUNTY HEALTH CARE GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF THE COUNTY OF GRANT:

**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 one-sixteenth of one percent (1/16 of 1%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act it now exists or as it may be amended. The tax imposed under this Ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended.

**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 Health Care 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.

**Section 4. Dedication.** Revenue from the County Health Care Gross Receipts Tax is dedicated to the County-Supported Medicaid fund.

**Section 5. Effective Date.** The effective date of the County Health Care Gross Receipts Tax shall be January 1, 1994.

ADOPTED BY THE GOVERNING BODY OF THE COUNTY OF GRANT THIS 2ND DAY OF SEPTEMBER, 1993.

GRANT COUNTY BOARD OF COMMISSION  
SILVER CITY, NEW MEXICO

*David D. Diaz*  
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DAVID D. DIAZ, CHAIRMAN

*James W. Harrison*  
\_\_\_\_\_  
JAMES W. HARRISON, MEMBER

*Gregorio Mesa*  
\_\_\_\_\_  
GREGORIO MESA, MEMBER

ATTEST:

*Kena Madrid Cope*  
\_\_\_\_\_  
KENA MADRID COPE, CLERK

STATE OF NEW MEXICO  
County of Grant

I hereby certify that this instrument was filed for record on the 9 day of Sept. A.D., 1993 at 1:38 o'clock P.M. and duly recorded in book 204 of the records of Ordinances at page 656

Witness my hand and seal of office  
*Kena Madrid Cope*  
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COUNTY CLERK, GRANT CO., N.M.

*Lucia Hernandez*  
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Lucia Hernandez