

County of Grant  
I hereby certify that this instrument  
was filed for record on the 16th  
day of April A.D., 1995  
at 10:49 o'clock A. M. and duly  
recorded in book 204 of the records  
of Grant  
at page 685-6

Witness my hand and seal of office  
Rene Madua Cape  
COUNTY CLERK, GRANT CO., N.M.

Deputy

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT  
COUNTY, NEW MEXICO.

## AN ORDINANCE ADOPTING A

### COUNTY FIRE PROTECTION EXCISE TAX

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 one quarter percent (1/4%) 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:

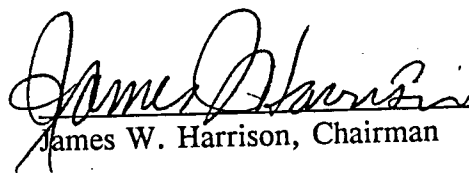
- A. the transmission of messages by wire or other means from one point within the county area to another point outside the county area; or
- B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county area to another point outside the county area.

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

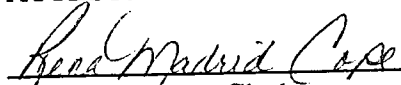
Section 4. **Dedication.** The revenue derived from the County Fire Protection Excise Tax will be used for the purpose(s) listed below: Rural Volunteer Fire Departments and Ambulance Services.

Section 5. **Effective Date.** The effective date of the County Fire Protection Excise Tax shall be July 1, 1995 and shall expire ten (10) years from the effective date of the ordinance imposing the tax.

ADOPTED by the governing body of Grant County this 15<sup>th</sup> day of December, 1994.

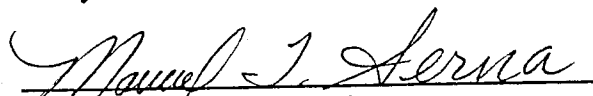
  
James W. Harrison, Chairman

ATTEST: (seal)

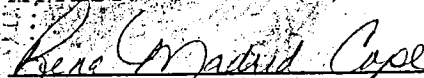
  
Rena M. Cope, Clerk

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I hereby certify that the County of Grant, County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on March 7, 1995 and the results of the election have been certified by me on March 8, 1995.

  
Manuel T. Serna, Chairman  
Grant County Commission

ATTEST: (seal)

  
Rena M. Cope, Clerk

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

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