

ORDINANCE NUMBER 01-07-24
ADOPTING A COUNTY INFRASTRUCTURE
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF GRANT COUNTY:

Section 1. Imposition of Tax: There is imposed on any person engaging in business in the County area outside of the boundaries of any incorporated municipality for the privilege of engaging in business in the County an excise tax equal to one-eighth of one percent (1/8 of 1%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico County Local Gross Receipts Taxes Act. This tax will be known as the County Infrastructure Gross Receipts Tax.

Section 2. General Provisions: This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the County Local Options Gross Receipts Taxes Act.

Section 3. Specific Exemptions: No County Infrastructure Gross Receipts Tax shall be imposed on the gross receipts arising from 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 Infrastructure Gross Receipts Tax is dedicated to the maintenance and operation of the jail and juvenile detention facility.

Section 5. Sunset Provision: The County Infrastructure Gross Receipts Tax will be in effect until January 1, 2006.

Section 6. Effective Date: The effective date of the County Infrastructure Gross Receipts Tax shall be January 1, 2002.

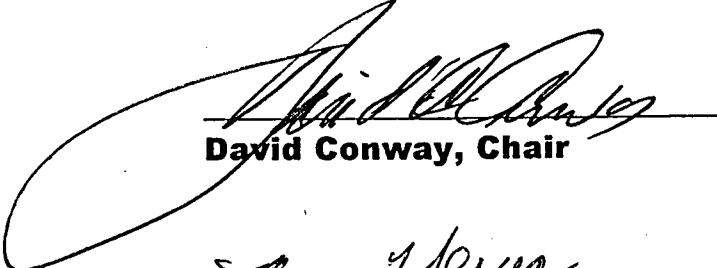
ADOPTED BY THE GOVERNING BODY OF GRANT COUNTY
THIS 24TH DAY OF JULY.

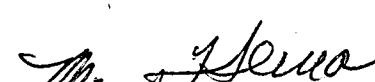
Filed for record on the 25 day of July, A.D., 2001 at 10:09 A.M.
Book 256 Page 77 9900-01
Latrice Johnson
County Clerk

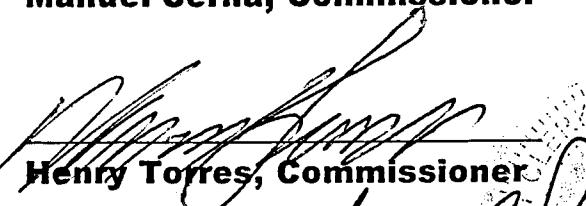
BOOK# 256 --

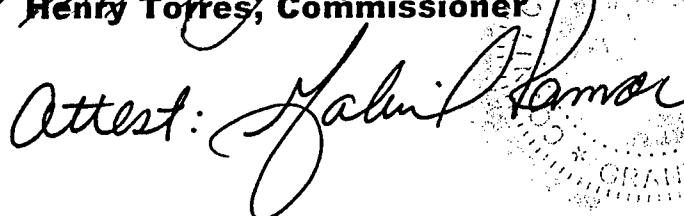
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**GRANT COUNTY
BOARD OF COMMISSIONERS**


David Conway, Chair


Manuel Serna, Commissioner


Henry Torres, Commissioner

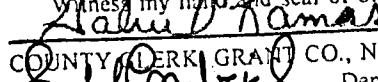
Attest: 


STATE OF NEW MEXICO

County of Grant

I hereby certify that this instrument
was filed for record on the 25
day of July A.D. 2001
at 10:09 clock A M. and duly
recorded in book 256 of the records
of MISC.
at page 9900-01

Witness my hand and seal of office


COUNTY CLERK, GRANT CO., N.M.

Deputy