

ORDINANCE NUMBER 02-03
ADOPTING A COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY
MEDICAL SERVICES 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 the county for the privilege of engaging in business in the county an excise tax equal to one-eighth of one percent (1/8%) 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 Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "county emergency communications and emergency medical services 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 emergency communications and medical services tax shall be imposed on the gross receipts arising from:

- A. 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;
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the county emergency communications and emergency medical services tax shall be dedicated to the following purpose:

- > operation of an emergency communications center that has been determined by the Local Government Division of the Department of Finance and Administration to be a consolidated public safety answering point.

Section 5. Effective Date. The effective date of the county emergency communications and emergency medical services tax shall be January 1, 2003, providing the results of the election are certified to be in favor of the ordinance's adoption.

Section 6. Delayed Repeal. Ordinance Number 02-03 (if it becomes law) will be repealed on December 31, 2012, or at an earlier date if the Board of County Commissioners votes to repeal this tax before the specified date.

ADOPTED BY THE GOVERNING BODY OF THE COUNTY OF GRANT THIS 13TH DAY OF JUNE 2002.

Filed for record on the 18 day of June, A.D., 2002 at 12:56 P.
Book 259 Page 1973-74
County Clerk

STATE OF NEW MEXICO)
COUNTY OF GRANT) SS

I hereby certify that this instrument of writing
is a true copy of the original instrument which was
filed in my office on the 18 day of

June, A.D. 2002 at 12:56 P. M.

and recorded in Book 259 of

Page 1973-74

By [Signature] County Clerk

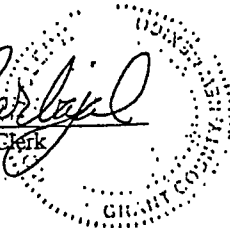
01974

Manuel Serna
Manuel Serna, Commissioner

David Conway, Commissioner
Henry Torres
Henry Torres, Commissioner

ATTEST:

Jeff Carbajal
Jeff Carbajal, County Clerk



STATE OF NEW MEXICO
County of Grant
I hereby certify that this instrument
was filed on the 18
day of June at 12:54 p.m. and duly
recorded in 259 misc.
book 1973-1974
Witness my hand and seal of office
this 18 day of June 1974
COUNTY CLERK GRANT CO. N.M.
Manuel Carbajal Deputy