

01473

ORDINANCE NUMBER 92-03
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 Ordinance Number 02-03 (if it becomes law) will be repealed on December 31, 2012, or at an earlier date if the Board of County Commissioners votes to repeal this tax before the specified date.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. 1973 12:56 P.M.
Book 189 Page 1974

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STATE OF NEW MEXICO) SS
COUNTY OF GRANT)

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.
Recorded in Book 258 page

and recorded in Book 23 of
MISS. - Page 1973-74

Page _____
Linda Coonan

County Clerk

By _____

01974

Manuel Serna
Manuel Serna, Commissioner

David Conway, Commissioner

Henry Torres
Henry Torres, Commissioner

ATTEST:

Jeff Carbia
Jeff Carbia, County Clerk

STATE OF NEW MEXICO
County of Grant
I hereby certify that this instrument
was filed on the 18th day of June 1974 and duly
recorded at 12:54 p.m. and doth
remain on file in the office
of the County Clerk of Grant Co., N.M.
1973-1974
John C. Carbia, County Clerk
John C. Carbia, Deputy