

STATE OF NM, GRANT COUNTY  
200605800  
I hereby certify that this instrument was filed for record on 09/22/2006 at 01:29:45 PM & duly recorded in book 268 page 5800  
Pages 1 or 1  
Witness my hand & seal of office  
JOHN MORALES, COUNTY CLERK  
DE ROBERT

**ORDINANCE NUMBER 06-01**  
**ADOPTING A COUNTY CORRECTIONAL**  
**FACILITY GROSS RECEIPTS TAX**

**BE IT ORDAINED BY THE GOVERNING BODY OF**  
**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 eighth of one percent (.125%) 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 Correctional Facility Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "Grant County Correctional Facility Gross Receipts 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 correctional facility gross receipts 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 on one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

**Section 4. Dedication.** Revenue from the Grant County Correctional Facility Gross Receipts Tax will be used for the purpose(s) listed below:

- A. Operating the current and new County Correctional Facility.
- B. Transportation and Extradition of prisoners.

**Section 5. Effective Date.** The effective date of the Grant County Correctional Facility Gross Receipts Tax shall be January 1, 2007.

ADOPTED BY THE GOVERNING BODY OF THE COUNTY OF GRANT THIS 14<sup>th</sup> DAY OF SEPTEMBER 2006.

ATTEST:

Henry Torres Chairman

Charles Kelley commissioner District 2

Joseph Arellano, Commissioner District 1

Henry "Howie" Morales, County Clerk

Reviewed as to form and legal sufficiency:

Hans William Voss Esq. Grant County Attorney

Receipt # 163028

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HOWIE MORALES  
GRANT COUNTY CLERK  
PO BOX 898  
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CLERK EQUIPMENT CODE  
FOR: BOOK- 268 PAGE-05800  
Doc# 200605800 Pages:

GRANT COUNTY COMMISSION  
THE PUBLIC

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RECEIPT TOTAL  
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RECEIPT DATE: 09/22/2006  
TIME: 1: 29 PM  
GRANT COUNTY