

**GRANT COUNTY, NEW MEXICO  
RESOLUTION NO. R-14-27**

## **AUTHORIZING PUBLICATION OF NOTICE OF INTENT TO ADOPT GROSS RECEIPTS TAX ORDINANCE**

WHEREAS, the New Mexico Legislature has amended Section 7-1-6.47, NMSA 1978, as amended, to phase out the distribution to counties of monies to offset various deductions and exemptions from payment of gross receipts taxes; and

WHEREAS, the New Mexico Legislature has enacted Section 7-20E-28, the County Hold Harmless Gross Receipts Tax, to allow counties to mitigate the loss of revenues due to certain deductions and exemptions from gross receipts tax payments; and

WHEREAS, the Board of County Commissioners (the "Board") of Grant County, New Mexico (the "County") desires to consider an ordinance under which the County would authorize the imposition of an excise tax equal to three-eighths of one percent (.375%) of the gross receipts reported or required to be reported by a person engaging in business in the County pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended and would be known as the "county hold harmless gross receipts tax" (the "Tax"); and

WHEREAS, in order to consider an ordinance, the Commission must publish notice of its intention to do so at least 14 days before the meeting at which the ordinance will be considered;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY  
COMMISSIONERS OF GRANT COUNTY, NEW MEXICO:**

Section 1. All actions not inconsistent with this resolution heretofore taken by the Board, its members, and the officers, employees and agents of the County with respect to the Tax are ratified, approved and confirmed.

Section 2. An ordinance with respect to the Tax to be introduced before the Commission shall be filed with the County Clerk, and shall be considered by the Commission at a regular meeting of the Commission on Thursday, July 10, 2014 at 9:00 a.m., or as soon thereafter as the matter may be heard, in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, in the County, being the regular meeting place of the Board.

Section 3. The following notice shall be published one time in the *Silver City Sun News*, a newspaper of general circulation in the County, as soon as is practicable following the adoption of this resolution:

1 PASSED, ADOPTED, SIGNED AND APPROVED THIS 12TH DAY OF JUNE, 2014.

GRANT COUNTY, NEW MEXICO  
BOARD OF COUNTY COMMISSIONERS

 *Brett Kasten*

Brett Kasten, Chairman

 Attest:  
Robert Zamarripa, County Clerk

2