

1 **GRANT COUNTY, NEW MEXICO**
2 **RESOLUTION NO. R-14-27**
3

4 **AUTHORIZING PUBLICATION OF NOTICE OF INTENT**
5 **TO ADOPT GROSS RECEIPTS TAX ORDINANCE**
6

7 **WHEREAS**, the New Mexico Legislature has amended Section 7-1-6.47, NMSA
8 1978, as amended, to phase out the distribution to counties of monies to offset various
9 deductions and exemptions from payment of gross receipts taxes; and

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

13 **WHEREAS**, the Board of County Commissioners (the "Board") of Grant County,
14 New Mexico (the "County") desires to consider an ordinance under which the County
15 would authorize the imposition of an excise tax equal to three-eighths of one percent
16 (.375%) of the gross receipts reported or required to be reported by a person engaging in
17 business in the County pursuant to the New Mexico Gross Receipts and Compensating
18 Tax Act as it now exists or as it may be amended and would be known as the "county
19 hold harmless gross receipts tax" (the "Tax"); and

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

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

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

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

34 Section 3. The following notice shall be published one time in the *Silver City Sun*
35 *News*, a newspaper of general circulation in the County, as soon as is practicable
36 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



Robert Zamarripa
Robert Zamarripa, County Clerk

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