

**ORDINANCE NUMBER 0-21-02**  
**ADOPTING A COUNTY GROSS RECEIPTS 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 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 Local Option Gross Receipts Tax Act.

**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 first one-eighth of the county gross receipts tax shall be imposed on the gross receipts arising from:

- A. Transporting person 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; or
- B. Direct broadcast satellite services.

**Section 4. Dedication.** General Fund

**Section 5. Effective Date.** The effective date of the first one-eighth of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

ADOPTED BY THE GOVERNING BODY OF GRANT COUNTY THIS 12<sup>TH</sup> DAY OF AUGUST, 2021.

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Chris Ponce, Chairman

ATTEST: \_\_\_\_\_  
Marisa Castrillo, County Clerk