

**AN ORDINANCE ADOPTING A LOCAL COUNTY HOSPITAL
GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
ROOSEVELT COUNTY, NEW MEXICO.

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-half of one percent 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 Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "Local Hospital 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 gross receipts tax shall be imposed on the gross receipts arising from:

A. The transmission of messages by wire or other means from one point within the county to another point outside the county; or

B. 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.

Section 4. **Dedication.** The revenue derived from the county gross receipts tax shall be used for the purpose provided by statute, specifically:

a. Acquisition of land or buildings for and the design, construction, renovation, equipping, furnishing, operations and maintenance of a hospital facility or health care clinic with the Roosevelt County Special Hospital District with whom the county will enter into a healthcare facilities contract.

Section 5. **Effective Date.** The effective date of the county gross receipts tax shall be January 1, 2000 and shall remain in effect until repealed by the Roosevelt County Commission or by operation of law whichever comes first.

ADOPTED BY THE GOVERNING BODY OF Roosevelt County this 19th day of April, 1999.

David Sanders
, Chairman of the Board of
Roosevelt County Commissioners

ATTEST:

Joyce Lee Frazee
Joyce Frazee
County Clerk



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JOYCE LEE FRAZE-CLERK
BY *JLF*