

ORDINANCE #04-02
ADOPTING A COUNTY CORRECTIONAL
FACILITY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
ROOSEVELT COUNTY

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 to one eighth of one percent (1/8%) 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 Taxes Act as it now exists or as it may be amended and shall be known as the "correctional one-eighth of the county 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 from one point within the county to another point outside the county; or
- B. Direct broadcast satellite services.

Section 4. Dedication

Revenue from the county correctional facility gross receipts tax will be used for the purpose(s) listed below:

- A. For the purposes of operating maintaining, constructing, purchasing, furnishing, equipping rehabilitating, expanding, or improving the county correctional facility or grounds of the county correctional facility; including acquiring and improving parking lots, landscaping or any combination of the foregoing;
- B. For the purpose of transporting or extraditing prisoners; or



- C. To payment of principal and interest on revenue bonds or refunding bonds issued pursuant to the provisions of the County Correctional Facility Gross Receipts Tax Act.

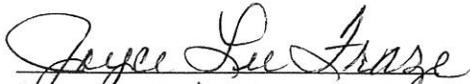
Section 5. Effective date.

The Effective date of the County Correctional Facility Gross Receipts Tax shall be January 1st, 2005.

ADOPTED BY THE GOVERNING BODY OF ROOSEVELT COUNTY THIS 6th

DAY OF July, 2004.

ATTEST:


Joyce Lee Frazee, County Clerk


Chairperson Roosevelt County Commission




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