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ORDINANCE NO 2013-01

ADOPTING A COUNTY HEALTH CARE 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 this county for the privilege of engaging in business in this county an excise tax equal to one-sixteenth of one percent (.0625%) 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 "county health care 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 health care 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 satellite broadcast services.

SECTION 4. Dedication. Revenue from the county health care gross receipts tax is dedicated to the county-supported Medicaid fund.

SECTION 5. Effective Date. The effective date of the county health care 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 ROOSEVELT COUNTY THIS 18th Day of June, 2013.

Bill Cathey
Bill Cathey, Chairman

Donna Carpenter
Donna Carpenter, County Clerk

