

AN ORDINANCE ADOPTING A COUNTY 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 eighth 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 amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as amended and shall be known as 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 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.

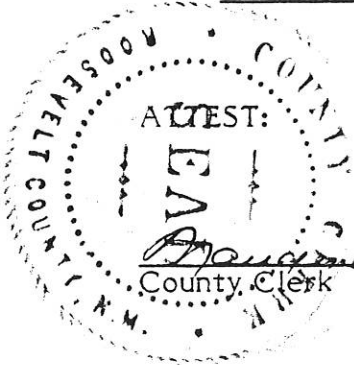
Section 4. **Dedication.** A portion of the revenue collected under the county gross receipts tax will be dedicated toward a specific purpose or area of county

government services listed below as to purpose(s) and amount(s) of such dedication: _____
County Fire and Ambulance - \$75,000.00, including Portales, Dora, Elida, Floyd, Causey, Milnesand, and any future departments. Remainder goes to Road Dept. Distribution of these funds to begin July 1, 1984. Distribution will be made only as long as Gross Receipts Tax is in effect.

Section 5. Effective Date. The effective date of the County Gross Receipts Tax shall be January 1, 1984.

ADOPTED BY THE GOVERNING BODY OF Roosevelt County

THIS 1st DAY OF August 19 83.



County Clerk

Robert Grider
Chairman of the Board of
County Commissioners

I certify that Roosevelt County has imposed the maximum county general purpose property tax rate as of Jan. 1, 19 84, and (Imposed May 1, 1981, Minute Bk 7 page 409) therefore is a "county" within the meaning of the County Gross Receipts Tax Act.



County Clerk

Robert Grider
Chairman of the Board of
County Commissioners

STATE OF NEW MEXICO
COUNTY OF ROOSEVELT
Recorded this

AUG 1 1983

Misc At 2:30 O'Clock P.M.
Book 42 Page 27
Clerk MAUDENE HARAGAN
Deputy Tina Bellamy



ROOSEVELT COUNTY**ORDINANCE # 94 - 2**

AN ORDINANCE AMENDING THE ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX. ORIGINALLY ADOPTED BY THE ROOSEVELT COUNTY COMMISSION ON AUGUST 1, 1983 AND EFFECTIVE JANUARY 1, 1984.

BE IT ORDAINED by the governing body, that is the County Commission of the County of Roosevelt, State of 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 eighth 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 amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as amended and shall be known at 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 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. A portion of the revenue collected under the county gross receipts tax will be dedicated toward a specific purpose or area of county government services listed below as to purpose(s) and amount(s) of such dedication: _____

Amount collected to be deposited in the County's General Fund and appropriated at the discretion of the County Commission. Distribution of the funds to begin

July 1, 1994. Distribution will be made only as long as the Gross Receipts Tax is in effect.

Section 5.

Effective Date. The effective date of the County Gross Receipts Tax shall be January 1, 1984.

PASSED, ADOPTED AND SIGNED by the Roosevelt County Board of County Commissioners as Roosevelt County Ordinance No. 94 - 2 and recorded with the Roosevelt County Clerk the 31st day of May, 1994.

Board of Roosevelt County Commission

BY: David Sanders
David Sanders, Chairman



Maudene Haragan
Maudene Haragan
Roosevelt County Clerk

ROOSEVELT CO. NM

BK. 16 PG. 553

1994 JUN 10 AM 8:52

MAUDENE HARAGAN-CLERK

BY Donna J. Duncan

