

COPY

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 C. Sanders
David Sanders, Chairman



Maudene Haragan
Maudene Haragan
Roosevelt County Clerk

ROOSEVELT CO. NM

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MAUDENE HARAGAN-CLERK

BY Donna J. Duncan

