

ORDINANCE #99-1
Adopting A County Health
Care Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF CURRY 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 (1/16 of 1%) 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. 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.** 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 January 1, 2000.

ADOPTED BY THE GOVERNING BODY OF CURRY COUNTY THIS 15th DAY OF June, 19 99.

BOARD OF CURRY COUNTY COMMISSIONERS



Paul D Barnes

Paul D. Barnes, Chairman

Darrel Bostwick

Darrel Bostwick, Vice-Chairman

Attest:

Coni Jo Lyman

Coni Jo Lyman, County Clerk

Bruce Deavours

Bruce Deavours, Member

Ed Perales

Ed Perales, Member

Kathrynn Tate

Kathrynn Tate, Member