

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

88-1

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BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF

CURRY 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 it may be amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as it may be 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 it may be 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.

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/36)

Section 4. Dedication. The revenue derived from the county gross receipts tax shall be used for the purpose provided by statute, specifically: _____

Indigent claims

Section 5. Effective Date. The effective date of the county gross receipts tax shall be January 1, 1989.

ADOPTED BY THE GOVERNING BODY OF COUNTY OF CURRY

THIS SIXTEENTH DAY OF AUGUST 19 88.

ATTEST:

Acting Geneva Cooper
County Clerk

Michael Burnett
Chairman of the Board of
County Commissioners

I certify that Curry County has imposed the maximum county general purpose property tax rate as of August 16, 19 88, and therefore is a "county" within the meaning of the County Gross Receipts Tax Act.

ATTEST:

Acting Geneva Cooper
County Clerk

Michael Burnett
Chairman of the Board of County
Commissioners

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)

STATE OF NEW MEXICO)
COUNTY OF CURRY)

I hereby certify that this instrument was filed for record on the

16th day of Aug A.D. 1988
at 3:15 o'clock P.M., and duly
recorded in book 1 page 129
the records of Ordinances
of said county.

Betty Echols, County Clerk

By _____ Deputy

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