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Quay County

Ordinance No. 19

ADOPTING A COUNTY ENVIRONMENTAL  
SERVICES GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF QUAY COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county area outside the boundaries of any incorporated municipality for the privilege of engaging in business in this county an excise tax equal to one-eighth of one percent ( $\frac{1}{8}$  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 Environmental Services 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 environmental services 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 environmental gross receipts tax is dedicated for;

Acquisition, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

Section 5. Effective Date. The effective date of the county environmental gross receipts tax shall be either January 1 or July 1, whichever date occurs first after

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the expiration of at least three months from the date this ordinance was adopted unless an election is held on the question of approval of the ordinance, in which case the effective date shall be July 1 or January 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 adoption.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY this 14 day of March 1994.



*Glenn Briscoe*

Glenn Briscoe, Chairman  
QUAY COUNTY BOARD OF COMMISSIONERS

ATTEST:

*Jeanette Maddaford*  
County Clerk



STATE OF NEW MEXICO }  
COUNTY OF QUAY } SS

I hereby certify that this instrument was filed for record at 10:45 o'clock A. M. on

FEB 10 1995

*Misc* page 891-892 of the record of said county, book 92

*Jeanette Maddaford* County Clerk  
By: \_\_\_\_\_ Deputy