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ORDINANCE NO. 28

ADOPTING A SPECIAL COUNTY HOSPITAL 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 this county for the privilege of engaging in business in this county an excise tax equal to one-eighth of one percent (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 "special county hospital 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 special county hospital gross receipts tax shall be imposed on the gross receipts arising from:

- A. 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; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the special county hospital gross receipts tax is dedicated for the current operation and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county, and the use of these proceeds shall be for the care and maintenance of sick and indigent people and shall be an expenditure for public purpose.

Section 5. Effective Date. The effective date of the special county hospital gross receipts tax shall be either January 1, 2003 or July 1, 2003, whichever date occurs first after the expiration of at least three months from the date this ordinance is approved by the electorate.

Section 6. Delayed Repeal. Ordinance Number 28 is repealed effective December 31, 2007.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 15th

DAY OF JULY , 2002.

BOARD OF QUAY COUNTY COMMISSIONERS

Grace Madrid, Chairman

Jeffrey L. Lewalling

Jeffrey Lewalling, Member

Albert J. Mitchell, Jr.

Albert J. Mitchell, Jr., Member



ATTEST:

Jeannette Maddaford

Jeannette Maddaford, County Clerk



STATE OF NEW MEXICO } SS
COUNTY OF QUAY }
I hereby certify that this instrument was filed
for record at 10:30 o'clock A. M. on

JUL 15 2002 and
Miss page 94-95 of the rec: 104
of the re: Jeannette Maddaford County Clerk
of the County of Quay New Mexico