

ORDINANCE NO. 41

ADOPTING A LOCAL 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-half of one percent (1/2 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 (7-20C-2 NMSA 1978) as it now exists or as it may be amended and shall be known as the "local hospital gross receipts tax."

Section 2. 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 3. Dedication. Revenue from the special county hospital gross receipts tax is dedicated for either or a combination of the following; (a) acquisition of land or buildings for and the design, construction, renovation, equipping or furnishing of a hospital facility or health clinic owned by the county or a hospital or health clinic with whom the county has entered into a health care facilities contract, lease or management contract; or (b) operations and maintenance or a hospital or health clinic owned by the county or a hospital or health clinic with whom the county has entered into a health care facilities contract, lease or management contract.

Section 4. Effective Date. The effective date of the special county hospital gross receipts tax shall be either January 1, 2008, after the expiration of at least three months from the date of this ordinance is approved by the electorate.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 23
DAY OF July, 2007.

BOARD OF QUAY COUNTY COMMISSIONERS

Franklin D. McCasland
Franklin D. McCasland, Chairman

Robert Lopez
Robert Lopez, Member

Bill Curry
Bill Curry, Member

ATTEST:

Ellen L. White
Ellen L. White, County Clerk

