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ORDINANCE NO. 5

AN ORDINANCE ADOPTING A SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF QUAY 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 Special County Hospital Gross Receipts Tax 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. the transmission of messages by wire or other means from one point within the county to another point outside the county;
- or

CERTIFICATION

All microphotographic images of documents on this film strip are of authorized documents in the possession of this agency as noted in the Statement of Document Certification on file at this agency. These documents are routinely microfilmed as a necessary operation in the generation of an inactive document file.

Alex Jones
CAREER OPERATOR

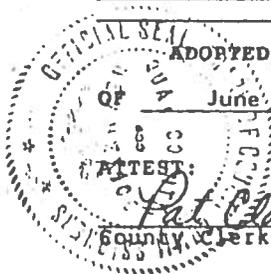
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B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county.

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

The revenue derived from the special county hospital gross receipts tax shall be used for the current operations and maintenance of the Dr. Dan C. Trigg Memorial Hospital which is a hospital owned by this county and operated and maintained by another party pursuant to a lease with the county. The dedication of the proceeds to this use is hereby determined to be essential to the care and maintenance of sick and indigent persons.

Section 5. Effective and Expiration Dates: The effective date of the special county hospital gross receipts tax shall be January 1, 1988. The expiration date of the special county hospital gross receipts tax shall be January 1, 1993.



ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 2nd DAY of June, 1987.

ATTEST:
Pat Clark
County Clerk

Dale Francis
Chairman of the Board of
County Commissioners

CERTIFICATION

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Aileen Jones 6-10-87
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