

AN ORDINANCE ADOPTING A COUNTY 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 three eights 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 amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as 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 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.

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

one-eighth percent to County General Fund;
one-eighth percent to Hospital Indigent Fund;
subject to voter referendum: to Hospital Indigent Fund a minimum of 50% of one-eighth percent, more as needed, with balance to County General Fund.

Section 5. Effective Date. The effective date of the County Gross Receipts Tax shall be January 1, 1988.

ADOPTED BY THE GOVERNING BODY OF Quay County
THIS 2nd DAY OF June, 1987.

ATTEST:

County Clerk

Chairman of the Board of
County Commissioners

AN AMENDMENT TO
ORDINANCE NO. 6

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COUNTY, NEW MEXICO

In Ordinance No. 6, "An Ordinance Adopting A County Gross
Receipts Tax" after Section 5, the following section shall
be added:

Section 6. Repealer. Ordinance No. 3, "An Ordinance
Adopting A County Gross Receipts Tax," which ordinance was
adopted by the Board of Quay County Commissioners on September
26, 1983 is hereby expressly repealed.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY
THIS 14th DAY OF SEPTEMBER, 1987.

ATTEST:

Pat Clark

Pat Clark, County Clerk

Doyle Frasier
Doyle Frasier, Chairman
Board of Quay County Commissioners

