

COUNTY COMMISSIONERS

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VICE-CHAIRMAN

ALFONSO J. GRIEGO
MEMBER



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ORDINANCE NO. 16-02

RESTATING THE MORA COUNTY ORDINANCE ADOPTING THE FIRST ONE-EIGHTH GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERING BODY OF MORA COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-eighth of one percent (.125%) 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 "first one-eighth of the county gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contain in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No first one-eighth of the county 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;
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the first one-eighth of the county gross receipts tax will be used for the purpose(s) listed below:

The County's general fund, road fund, securing debt service on County gross receipts tax revenue bonds, and any other lawful purpose.

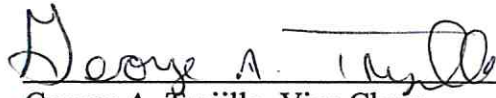
Section 5. Effective Date; Restatement. The effective date of the first one-eighth of the county gross receipts tax was July 1, 1988, imposed pursuant to a County ordinance adopted January 15, 1988. This ordinance restates the County ordinance adopted January 15, 1988 imposing the county gross receipts tax.

PASSED, ADOPTED AND APPROVED this 10th day of November, 2016.

BOARD OF COUNTY COMMISSIONERS OF MORA COUNTY, NEW MEXICO




Paula A. Garcia, Chair



George A. Trujillo, Vice Chair



Alfonso J. Griego, Member

ATTEST: 

Joanne E. Padilla-Salas, County Clerk

