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ORDINANCE NUMBER 91-1 ADOPTING A COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county area outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in this county area, an excise tax equal to one eighth of one percent (1/8%) 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 Environmental Services Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county environmental services 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 county environmental services 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. Revenue from the county environmental services gross receipts tax will be used for the purpose(s) listed below:

for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

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Section 5. Effective Date. The effective date of the county environmental services gross receipts tax shall be January 1, 1992, unless an election is held pursuant to Section 7-20B-3(B) NMSA 1978 on the question of disapproving the ordinance, in which case the effective date shall be either July 1 or January 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

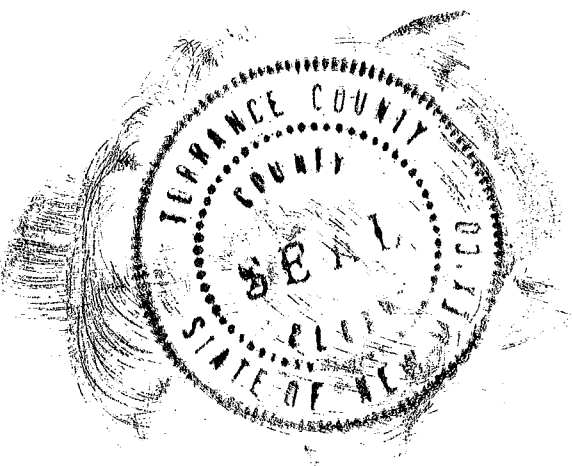
ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY
THIS 10th DAY OF JUNE 1991.

ATTEST: Carla Clayton
Clerk of the Board

Adron Brown
Chairman

Alfred Larranaga
Member

Robert Raley Jr.
Member



STATE OF NEW MEXICO
County of Torrance
I hereby certify that this instrument was filed for record on the 15 day of July A.D., 1991 at 9:48 o'clock A M. and duly recorded in book 263 at page 1250-1251
Witness my hand and Seal of office
Carla Clayton
County Clerk, Torrance Co., N.M.
Paula Rodriguez Deputy