

#7738

P. 2010-2011



NEW MEXICO  
 County of Torrance  
 I hereby certify that this instrument was  
 for record on the 8 day  
November A.D. 1994  
 at 4:59 o'clock P M. and duly  
 recorded in book 270 at page 2010-  
 Witness my hand and Seal of office 2011  
Carla Clayton  
 County Clerk, Torrance Co., N.M.  
D. Ryan

ORDINANCE # 94-11  
 ADOPTING A COUNTY FIRE  
 PROTECTION EXCISE 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 ( .25% ) 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 " county fire protection excise 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 fire protection excise tax shall be imposed on the gross receipts arising from transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county area to another point outside the county area.

Section 4. Dedication. Revenue from the county fire protection excise tax will be used for the purpose (s) listed below:

1. Ambulance Service - 75%
2. Fire Departments - 25%

Section 5. Effective Date. The effective date of the county fire protection excise tax shall be January 1, 1995.



ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY  
THIS 4 DAY OF November 1994.

Bill Williams

Bill Williams, Chairman

Roy Spencer

Roy Spencer, Member

Bill Carter  
Bill Carter, Member

Attest:

Carla Clayton  
Clerk of the Board

