



Torrance County Ordinance 2006-1

Adopting a County Infrastructure 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 the county area, 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 know as the "county infrastructure 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 infrastructure 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, or

B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county infrastructure gross receipts tax will be used for the purpose(s) listed below:



State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on **07/31/2006** A.D. at
9: 06 AM and duly recorded as instrument # **2063390** in book at page
in the records of Torrance County. **1+** **1** pages. Witness my hand and Seal of
Office. Linda Kayser, County Clerk, Torrance County, NM.
Deputy Clerk

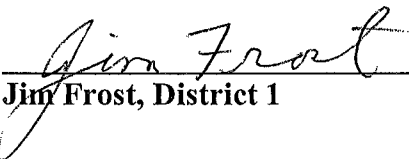
OK

A. The county general purposes; payment of gross receipts tax revenue bonds; repair, replacement, construction or acquisition of any county infrastructure improvements; acquisition, construction, operation or maintenance of solid waste, water facilities, wastewater facility, sewer system and related facilities; acquiring, constructing, extending, bettering, repairing or otherwise improving or operating or maintaining public transit systems or regional transit systems or authorities; planning, design, construction, equipping, maintenance or operation of a county jail or juvenile detention facility; planning, assessment design or operation of a regional system of juvenile services, including secure detention and nonsecure alternatives, that serves multiple contiguous counties; planning, design, construction, maintenance or operation of multipurpose regional adult jails or juvenile detention facilities; housing of county prisoners or juvenile offenders in any county jail or detention facility; or substance abuse, mental health or other programs for county prisoners or other inmates in county jails or for juvenile offenders in county or regional detention facilities; furthering or implementing economic development plans and projects; reconstruction or improvement of roads, streets, or bridges, including acquisition of rights of way


Section 5. Effective Date. The effective date of the county infrastructure gross receipts tax shall be either January 1 or July 1 of 2007, 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 and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 26TH DAY OF JULY 2006.

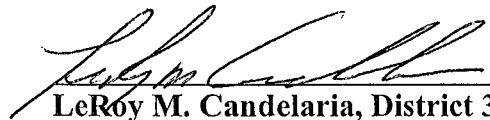
TORRANCE COUNTY COMMISSION



Jim Frost, District 1

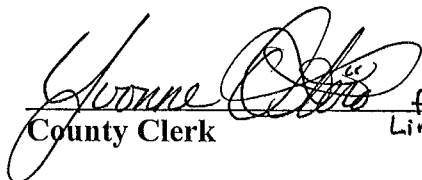


Paul M. (Tito) Chavez, District 2



LeRoy M. Candelaria, District 3





County Clerk for
Linda Kayser
T.C.C.



Torrance County
Ordinance 2006-2

Adopting a County Capital Outlay 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 for the privilege of engaging in business in the county an excise tax equal to one-fourth of one percent (.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 know as the "county capital outlay 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 capital outlay 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 county capital outlay gross receipts tax will be used for the purpose(s) listed below:

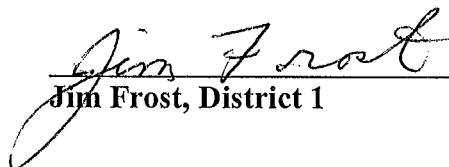
State of New Mexico County of Torrance 
 I, hereby certify that this Instrument was filed for record on **07/31/2006** A.D. at
9: 10 AM and duly recorded as Instrument # **2063391** in book at page
 in the records of Torrance County. **1+** 1 pages. Witness my hand and Seal of
 Office. Linda Kayser, County Clerk, Torrance County, NM.
 Deputy Clerk 

A. The design, construction, acquisition, improvement, renovation, rehabilitation, equipping or furnishing of public buildings or facilities including parking facilities, the acquisition of land for the public buildings or facilities, and the acquisition or improvement of the grounds surrounding public buildings or facilities; acquisition, construction or improvement of water, wastewater or solid waste systems or facilities and related facilities, including water or sewer lines and storm sewers and other drainage improvements; design construction, acquisition, improvement or equipping of a county jail, juvenile detention facility or other county correctional facility or multipurpose regional adult jail or juvenile detention facility; construction, reconstruction or improvement of roads, streets, or bridges, including acquisition of rights of way; design, construction, acquisition, improvement or equipping of airport facilities, including acquisition of land, easements or rights of way for airport facilities; acquisition of land for open space, public parks or public recreational facilities and the design, acquisition, construction, improvement or equipping of parks and recreational facilities; and payment of gross receipts tax revenue bonds

Section 5. Effective Date. The effective date of the county capital outlay gross receipts tax shall be either January 1 or July 1 of 2007, 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 and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 26TH DAY OF JULY 2006.

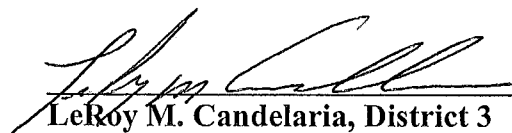
TORRANCE COUNTY COMMISSION



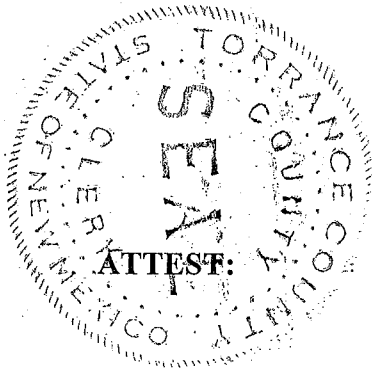
Jim Frost, District 1

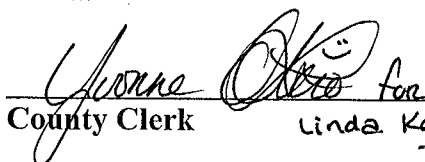


Paul M. (Tito) Chavez, District 2



LeRoy M. Candelaria, District 3





County Clerk
Linda Kayser
T.C.C.-