

**EDDY COUNTY, NEW MEXICO**  
**NOTICE OF PUBLIC HEARING AND**  
**CONSIDERATION OF ADOPTION OF**  
**ORDINANCE O-17-88**

**COUNTY CORRECTIONAL FACILITY**  
**GROSS RECEIPTS TAX**

The Board of Commissioners of Eddy County, New Mexico (the "County") will consider the adoption of Ordinance O-17-88 at a Special Commission Meeting on May 25<sup>th</sup>, 2017, at 8:30 a.m. or as soon thereafter as the matter may be heard, at the Commission Chambers, Eddy County Administration Complex, 101 W. Greene Street, Room 211, Carlsbad, NM 88220. The title and subject matter of the proposed Ordinance are as follows:

**O-17-88**  
**COUNTY CORRECTIONAL FACILITY GROSS RECEIPTS TAX**

**SECTION 1. IMPOSITION OF TAX**

- 1.0 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 Correctional Facility Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county correctional facility gross receipts tax."

**SECTION 2. GENERAL PROVISIONS**

- 2.0 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

- 3.0 No county correctional facility gross receipts tax shall be imposed on the gross receipts arising from:
- 3.1 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
- 3.2 Direct broadcast satellite services.

### SECTION 4. DEDICATION

- 4.0 Revenue from the county correctional facility gross receipts tax will be used for the purpose(s) listed below:
- 4.1 **The proceeds must be used for operating, maintaining, constructing, purchasing, furnishing, equipping, rehabilitating, expanding or improving a judicial-correctional or county correctional facility or the grounds of a judicial-correctional or county correctional facility, including acquiring and improving parking lots, landscaping, transporting or extraditing prisoners or for the payment of principal and interest on revenue bonds.**

### SECTION 5. EFFECTIVE DATE

- 5.0 The effective date of the county correctional facility gross receipts tax shall be January 1, 2018.

### SECTION 6. DELAYED REPEAL

- 6.0 (Optional) Ordinance O-17-88 (if it becomes law) is repealed effective **NA**.

A copy of Ordinance O-17-88 will be available for inspection during normal business hours at the Eddy County Administration Building, 101 W. Greene Street, Carlsbad, New Mexico, 88220. The Ordinance may also be downloaded at [www.co.eddy.nm.us](http://www.co.eddy.nm.us). The public is invited to attend the hearing and express their opinions concerning the proposed Ordinance. If you are an individual with a disability who is in need of aid or service to attend the meeting, please contact the County Manager's Office at least 24 hours in advance at (575) 887-9511. This notice is given pursuant to Section 4-37-7 NMSA 1978.