



STATE OF NEW MEXICO
COUNTY OF EDDY

EDDY COUNTY ORDINANCE O-20-97
AMENDMENT DE-EARMARKING THE DEDICATION OF A COUNTY
LOCAL OPTION GROSS RECEIPTS TAX AS PROVIDED IN EDDY COUNTY
ORDINANCE O-17-87

WHEREAS, pursuant to Section 16 of the Laws of 2014, Chapter 79, Section 1, Eddy County adopted Ordinance O-14-77 dedicating to the Safety Net Care Pool Fund an amount equal to a gross receipts tax of one-twelfth of one percent (.0833%) applied to the taxable gross receipts reported during the prior fiscal year by persons engaging in business in the County; and

WHEREAS, on May 25, 2017, pursuant to the County Local Option Gross Receipts Taxes Act, Eddy County adopted Eddy County Ordinance O-17-87, imposing an excise tax equal to one-twelfth of one percent (0.0833%) of the gross receipts reported or required to be reported pursuant to the New Mexico Gross Receipts and Compensating Tax Act; and

WHEREAS, the revenue collected from the additional one-twelfth of one percent (0.0833%) of the County gross receipts tax was dedicated to the **Safety Net Care Pool Payment to the State of New Mexico**, as stated in **Section 4. Dedication** set forth in said Ordinance; and

WHEREAS, pursuant to the passage and signing into Law of House Bills 479 and 326, effective July 1, 2019, the dedication so established for the one-twelfth of one percent (0.0833%) was de-earmarked effective said July 1, 2019; and

WHEREAS, the County of Eddy is desirous of codifying this change of law de-earmarking the Gross Receipts which was effective July 1, 2019, as described above.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONER OF EDDY COUNTY, NEW MEXICO, THAT SECTION 4 OF EDDY COUNTY ORDINANCE O-17-87 ABOVE-DESCRIBED IS AMENDED TO READ:

Section 4. Dedication. The use of the revenue from the additional one-twelfth of one percent (0.0833%) of the County Gross Receipts Tax shall be unrestricted.

The effective date of the de-earmarking of the dedication of the above revenue was July 1, 2019, upon the passage and signing into law House Bills 479 and 326. The adoption of this Amendment to Eddy County Ordinance Number O-17-87 is to reflect this change in law and the dedication of the revenue described above effective July 1, 2019.





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The effective date for this Amendment will be July 1, 2020 or January 1, 2021, whichever date occurs first after the expiration of at least three months from the date this Amendment is delivered or mailed to the Taxation and Revenue Department.

APPROVED AND ADOPTED this 23rd day of June, 2020, in an open meeting of the Eddy County Board of Commissioners in Carlsbad, New Mexico.

EDDY COUNTY BOARD OF COUNTY
COMMISSIONERS

By: 
Ernie Carlson, Commission Chairman

ATTEST:

Robin Van Natta, County Clerk

