

ORDINANCE NUMBER O-04-47
ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
EDDY COUNTY, NEW MEXICO

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-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 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:

- 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 fire protection excise tax will be used for the purpose(s) listed below:

Financing the operational expenses, ambulance services or capital outlay costs of county fire districts or county ambulance services provided by the county of Eddy.

Section 5. Effective Date. The effective date of the county fire protection excise tax shall be either January 2 or July 1, whichever date occurs first after the expiration of at least three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 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.

PASSED AND ADOPTED this 21st day of December, 2004, in an open meeting of the Eddy County Commission, Carlsbad, NM.

Ray L. Camp
Ray Camp, Chairman

ATTEST:

Jean Blenden
Jean Blenden, County Clerk



STATE OF NEW MEXICO, COUNTY OF EDDY
RECORDED ON APRIL 6, 2005 AT 10:15 A.M.
IN BOOK 1 PAGE 1016 OF THE ORDINANCE
RECORDS. Jean Blenden
JEAN BLENDE, COUNTY CLERK