

ORDINANCE NO. O-95-25

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX, IMPOSING AN EXCISE TAX ON ANY PERSON ENGAGING IN BUSINESS IN EDDY COUNTY, NEW MEXICO, ESTABLISHING GENERAL PROVISIONS AND SPECIFIC EXEMPTIONS, DEDICATING THE REVENUE OF THE COUNTY FIRE PROTECTION EXCISE TAX FOR SPECIFIC PURPOSES, ESTABLISHING THE EFFECTIVE DATE OF SUCH TAX AND THE ORDINANCE AS JULY 1, 1995, AND ESTABLISHING THAT SUCH TAX SHALL EXPIRE TEN (10) YEARS FROM THE EFFECTIVE DATE.

THE FOLLOWING ORDINANCE IS APPROVED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF EDDY, STATE OF NEW MEXICO.

SECTION 1. SHORT TITLE. This ordinance shall be known and cited as the "EDDY COUNTY FIRE PROTECTION EXCISE TAX ORDINANCE".

SECTION 2. JURISDICTION. This ordinance is adopted pursuant to Section 7-20E-15 and Section 7-20E-16, N.M.S.A., 1978 Compilation as amended, wherein the Counties are authorized to adopt by ordinance a County Fire Protection Excise Tax to be imposed on any person engaging in business in the County Areas for the privilege of engaging in such business, equal to 1/4 of 1% 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 amended, provided the County shall dedicate the revenue from such excise tax to be used solely for the purposes of financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the County. The purpose of this Ordinance is to promote the general health and safety of the inhabitants of Eddy County and improve the morals, order, comfort and convenience of Eddy County and its inhabitants.

SECTION 3. IMPOSITION OF TAX. There is imposed on any person engaging in business in the Eddy County area for the privilege of engaging in business in Eddy County an excise tax equal to 1/4 of 1% 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 amended. The tax imposed under this ordinance is pursuant to the County Fire Protection Excise Tax Act as it now exists or as amended and shall be known as the "COUNTY FIRE PROTECTION EXCISE TAX". "PERSON", as used hereinabove, shall include one or more persons of either sex, natural persons, corporations, partnerships, associations, joint stock companies, societies and all other entities of any kind.

SECTION 4. GENERAL PROVISIONS. This ordinance hereby adopts by reference all definitions, exemptions and inductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as amended.

SECTION 5. 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 a railroad, motor vehicle, air transportation or any other means from one point within the County area to another point outside the County area.

SECTION 6. DEDICATION. The revenue derived from the County Fire Protection Excise Tax will be used for the purposes listed below:

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

SECTION 7. EFFECTIVE DATE. The effective date of the County Fire Protection Excise Tax shall be July 1, 1995 and shall expire ten (10) years from the effective date of the ordinance imposing the tax. Pursuant to Section 7-20E-15, the Board of County Commissioners of Eddy County, New Mexico shall provide for an election on the question of imposing the Eddy County Fire Protection Excise Tax within sixty (60) days after the date of the adoption of this ordinance.

APPROVED, PASSED AND ADOPTED by the Board of County Commissioners of Eddy County, New Mexico this 17th day of January 1995.

BOARD OF COUNTY COMMISSIONERS
OF EDDY COUNTY, NEW MEXICO

BY Jay Mobley
Jay Mobley, Chairman

Miranda Darcy
Miranda Darcy

Fred T. Alvarez
Fred T. Alvarez

Nancy Brantley
Nancy Brantley

Ray L. Camp
Ray Camp

ATTEST:
Karen Dams
Eddy County Clerk

