

**MODEL ORDINANCE – CGRT (3)-2004
County Gross Receipts Tax
Adopting Tax Increment - 3**

**ORDINANCE NUMBER 24
ADOPTING A COUNTY GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE GOVERNING BODY OF Union 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 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 Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "third one-eighth of the county 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 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 satellite broadcast services.

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

Section 5. Effective Date. The effective date of the third one-eighth of the county gross receipts tax shall be January 1, 2005.

ADOPTED BY THE GOVERNING BODY OF Union County THIS 10th DAY OF August 2004.

ATTEST: Freida J. Birdwell Eugene Padgett
(Signatures of County Clerk and Chairperson of the Board of County Commissioners)

REAL ESTATE RECORDS BOOK 42
PAGE 238 UNION CO., N.M.,
FILED FOR RECORD
Aug. 19 2004 AT 1:15 P.
FREIDA J. BIRDWELL, County Clerk
Freida J. Birdwell
RECORDER

