

1/16 County Gross Receipts Tax

ORDINANCE NUMBER 31
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- sixteenth of one percent (.0625%) 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 "first one- sixteenth 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:

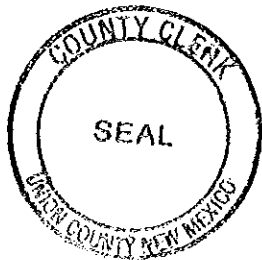
- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct satellite broadcast services.

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

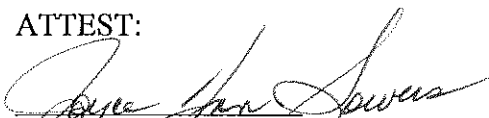
General Purposes

Section 5. Effective Date. The effective date of the one - sixteenth of the county gross receipts tax shall be *January 1, 2006*.

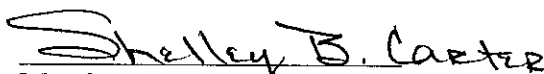
ADOPTED BY THE GOVERNING BODY OF THE COUNTY OF UNION ON THE 9th DAY OF AUGUST, 2005.

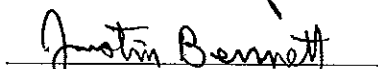


ATTEST:


UNION COUNTY CLERK


Commission Chairman


Member


Member