ORDINANCE NUMBER 90-2 ADOPTING A COUNTY ENVIROMENTAL SERVICES GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF THE COUNTY OF CURRY:

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 this county area, an excise tax equal to one eighth of one percent (1/8%) 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 Enviromental Services Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county enviromental services 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 enviromental services gross receipts tax shall be imposed on the gross receipts arising from:

A. the transmission of messages by wire or other means from one point within the county to another point outside the county; or

B. 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.

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

for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

Section 5. Effective Date. The effective date of the county enviromental services gross receipts tax shall be January 1, 1991.

ADOPTED BY THE GOVERNING BODY OF Curry County Commission THIS 25th DAY OF September, 19 90.

ATTEST:

BOARD OF COUNTY COMMISSIONERS

COUNTY OF CURRY, NEW MEXICO

Lucinda Bonney

Lucinda Bonney, Chairperson

Bobby D. Light

Bobby D. Light, Member

John O. Wright, Member

ATTEST:

By: Carolyn Milburn

Carolyn Milburn
Curry County Clerk

Dated This 25th day of September, 19 90.

STATE OF NEW MEXICO)
COUNTY OF CURRY)
I hereby certify that this instrument was filed for record on the 26th day of Sept A.D. 1990 at 9:30 o'clock A.M., and duly recorded in book 1 page 165 of the records of Ordinance of said county.
Carolyn Milburn, County Clerk
By Margaret Collins Deputy