

**ORDIDANCE 96**  
**ADOPTING A SPECIAL COUNTY HOSPITAL**  
**GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE GOVERNING BODY OF  
LUNA COUNTY:

**Section 1. Imposition of Tax.** There is imposed on any person engaging in business in this 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 Compensation 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 “special county hospital 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 special county hospital 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 broadcast satellite services.

**Section 4. Dedication.** Revenue from the special county hospital gross receipts tax is dedicated for county ambulance transport costs or for operation of a rural health clinic

**Section 5. Effective Date.** The effective date of the special county hospital gross receipts tax 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 and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

**Section 6. Delayed Repeal. (Mandatory)** Ordinance Number 96  
(if it becomes law) is repealed effective December 31, 2021.

ADOPTED BY THE LUNA COUNTY BOARD OF COMMISSIONERS, THIS 12th DAY OF MAY 2016.

ATTEST:

LUNA COUNTY

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Andrea Rodriguez, County Clerk

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R. Javier Diaz, Chairman

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Linda M. Smrkovsky, Member

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Joe L. Milo, Jr, Member