

**ORDINANCE 96**  
**AMENDING THE DELAYED REPEAL OF A COUNTY**  
**LOCAL OPTION GROSS RECEIPTS TAX (Increment 430)**

BE IT ORDAINED BY THE GOVERNING BODY OF LUNA COUNTY that Section 6 of Ordinance Number 96, effective January 1, 2017, and imposing 0.1250% tax is amended to read:

**Section 6. Delayed Repeal.** Ordinance Number 96 is repealed effective December 31, 2026.

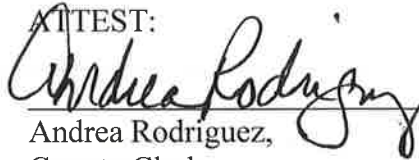
The effective date of this amendment shall be July 1, 2021.

ADOPTED BY THE GOVERNING BODY OF LUNA COUNTY THIS 10<sup>TH</sup> DAY OF SEPTEMBER, 2020.



John S. Sweetser, Chairperson  
Commissioner, District 3

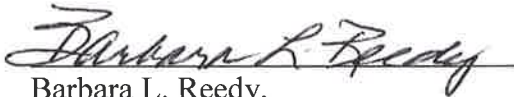
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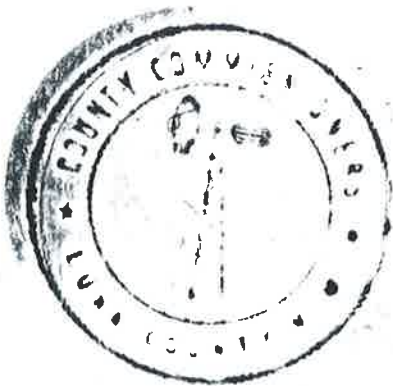
Andrea Rodriguez,  
County Clerk



Linda M. Smrkovsky,  
Commissioner, District 2



Barbara L. Reedy,  
Commissioner, District 1



LUNA COUNTY-NM  
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BY RBISHOP



**ORDINANCE 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.

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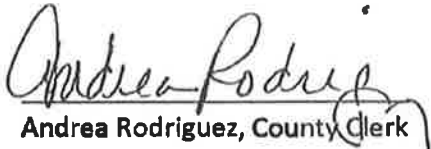


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**Section 6. Delayed Repeal. (Mandatory) Ordinance Number 96**  
(if it becomes law) is repealed effective December 31, 2021.

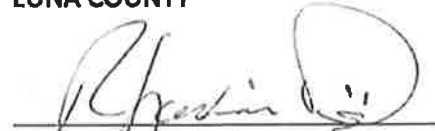
ADOPTED BY THE LUNA COUNTY BOARD OF COMMISSIONERS, THIS 12th DAY OF MAY 2016.

ATTEST:

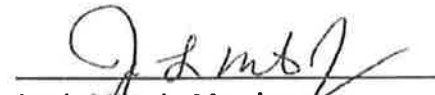
  
Andrea Rodriguez, County Clerk



LUNA COUNTY

  
R. Javier Diaz, Chairman

  
Linda M. Smrkovsky, Member

  
Joe L. Milo, Jr, Member

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STATE OF NEW MEXICO  
COUNTY OF LUNA  
SIXTH JUDICIAL DISTRICT

FILED IN OPEN COURT

DATE 9/10/2020 @ 2:55 PM



DISTRICT JUDGE

In the Matter of the Application  
Regarding a Ballot Question for the  
Luna County Special Hospital Tax

No. D-619-MS-2020- 00006  
Judge JAROD K. HOFACKET

**ORDER AUTHORIZING A BALLOT QUESTION**

**THIS MATTER** came before the Court upon the Application for Order Authorizing a Ballot Question and the Court having reviewed the pleadings and being otherwise fully advised, **FINDS** that the Application is well taken.

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED** that the Board of County Commissioners of Luna County and the Luna County Clerk are authorized to place on the November 3, 2020 General Election Ballot the local ballot question regarding the Special County Hospital Gross Receipts Tax as approved in Resolution 20-46.

  
Jarod K. Hofacket,  
DISTRICT JUDGE, DIVISION III

STATE OF NEW MEXICO  
COUNTY OF LUNA

I certify the within to be a true copy  
of the above-titled instrument on file  
and of record in my office.

Witness my Hand and Seal this 10th  
day of September, 2020

Margarita Gomez  
Sixth Judicial District Court Clerk  
Luna County, New Mexico  
By [Signature] Deputy

LUNA COUNTY-NM  
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*Be it remembered that at the Regular Meeting of the Luna County Board of County Commissioners in Deming New Mexico, on the 10th day of September 2020, the following proceedings were had and entered of record.*

**RESOLUTION NO. 20-46**

**A RESOLUTION SUPPORTING THE AMENDMENT OF THE DELAYED REPEAL OF ORDINANCE 96**

**WHEREAS**, Luna County has imposed a local option gross receipts tax county wide of 1/8 of 1 percent (0.1250%) pursuant to Ordinance 96 since 2006;

**WHEREAS**, Ordinance 96 was last enacted after a mail-in ballot and became effective January 1, 2017 and will expire December 31, 2021;

**WHEREAS**, following a proper call for ordinance and publication, and pursuant to the Public Hearing of this date, the Board of County Commissioners of Luna County has heretofore amending the Delayed Repeal of Ordinance 96 to December 31, 2026.

**WHEREAS**, such amendment shall not go into effect until July 1, 2021, which occurs after the expiration of at least three months from the date the amendment is approved by the electorate.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of County Commissioners of Luna County as follows:

1. That an election for the purpose of voting upon the above-mentioned question shall be held in Luna County, New Mexico, coincidentally with the 2020 General Election on Tuesday, November 3, 2020.
2. That there shall be published the required Notice and Proclamation of Election at the time and in the manner provided by law and the same shall be filed with the Minutes of this Meeting, along with Affidavits of Publication.
3. That the following question shall be placed on the ballot:

Shall Luna County, New Mexico, pursuant to the amendment to Ordinance #96, adopted September 10, 2020, continue to impose the Special County Hospital Gross Receipts Tax of one-eighth of one percent (0.1250%)(1/8%) on the gross receipts reported or required to be reported by persons engaging in business in Luna County for continued financing of county ambulance transport costs or for operation of a rural health clinic within Luna County from December 31, 2021 to December 31, 2026?

¿Deberá el Condado de Luna, Nuevo México, conforme a la enmienda a la Ordenanza Nro. 96, adoptada el día 10 de septiembre, 2020, continuar imponiendo un Impuesto Especial de Ingresos Brutos para el Hospital del Condado de un octavo de un por ciento (0.125%) (1/8%) a personas conduciendo negocio en el Condado de Luna igual a un

octavo de un por ciento (0.125% (1/8%) de los ingresos brutos reportados o requeridos ser reportados por las personas para financiar gastos de los servicios de ambulancia o operación de una clínica de salud rural dentro del Condado de Luna desde el día 31 de Diciembre, 2021 al día 31 de Diciembre, 2026?


4. Said election shall be held at the same time and manner and at the same polling places coincidentally with the November 3, 2020 General Election.


5. All qualified electors in Luna County, New Mexico, shall be entitled to vote at said elections.

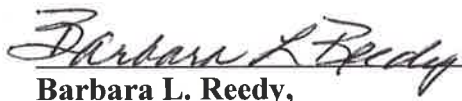
6. The registration books will close at 5:00 p.m. on Tuesday, October 6, 2020, as prescribed by law.


Done at Deming, New Mexico this 10<sup>th</sup> day of September, 2020

**Board of County Commissioners  
of Luna County**

  
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**John S. Sweetser, Chairperson  
Commissioner, District 3**

ATTEST:  
  
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**Andrea Rodriguez, County Clerk**

  
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**Barbara L. Reedy,  
Commissioner, District 1**

  
\_\_\_\_\_  
**Linda M. Smrkovsky,  
Commissioner, District 2**

