

ORDINANCE NUMBER 27
ADOPTING A COUNTY HEALTH
CARE 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-sixteenth of one percent (1/16th of 1%) 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 exist 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 "County Health Care 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 health care gross receipts tax shall be imposed on the gross receipts arising from 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 health care gross receipts tax is dedicated to the county-supported Medicaid funds.

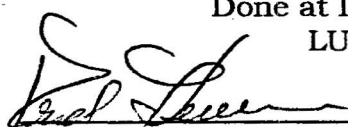
Section 5. Effective Date. The effective date of the county health care gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date this ordinance is adopted.


ADOPTED BY THE GOVERNING BODY OF LUNA COUNTY.


This day 10th of Jan 1995.

Done at Deming, New Mexico this 10th Day of January, 1995

LUNA COUNTY BOARD OF COUNTY COMMISSIONERS


Fred Herrera
Member

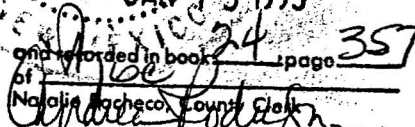

Thomas N. Lindsay
Member


Ruth Coleman
Member

Attest:

Natalie Pacheco, County Clerk



LUNA COUNTY CLERK
STATE OF NEW MEXICO } SS.
County of Luna }
I certify that this instrument was filed
for record at 10:06 A.M.
JAN 13 1995
and recorded in book 24 page 357
of 106
Natalie Pacheco, County Clerk

Reception No. 95-00169 Deputy