



STATE OF NEW MEXICO }
County of Luna } SS.
I certify that this instrument was filed
for record at 4:52 P. M.

NOV 15 1995

MODEL ORDINANCE - 94 - CFPET
Adopting a Tax Increment

ORDINANCE NUMBER 28
ADOPTING A COUNTY FIRE
PROTECTION EXCISE TAX

and recorded in book 25 page 133-34
Notary Public, County Clerk
Deputy
Reception No. 95-05210

BE IT ORDAINED BY THE GOVERNING BODY OF LUNA COUNTY, NEW MEXICO

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 the county area, an excise tax equal to (.25%) 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 "county fire protection excise 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 fire protection excise 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 area to another point outside the county area.

Section 4. Dedication. Revenue from the county fire protection excise tax will be used for the purpose(s) listed below: Ambulance services.

Section 5. Effective Date. The effective date of the county fire protection excise 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 approved by the electorate.

Section 6. Delayed Repeal. (Mandatory) Ordinance
Number 28 (if it becomes law) is repealed effective 10 (Ten) Years From
Effective Date.

ADOPTED BY THE GOVERNING BODY OF Luna County, New Mexico THIS
14th DAY OF November, 1995.

DATED this 14th day of November, 1995, at Deming, New Mexico.

LUNA COUNTY BOARD OF COUNTY COMMISSIONERS

ATTEST:

by Natalie Pacheco
Natalie Pacheco, Luna County Clerk

Thomas N. Lindsay
Thomas N. Lindsay, Chairman

Fred M. Herrera
Fred M. Herrera, Member

Ruth S. Coleman
Ruth S. Coleman, Member

