

**ORDINANCE NUMBER 55  
ADOPTING A COUNTY 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 the county, for the privilege of engaging in business in this county, an excise tax equal to one-sixteenth of one percent (.0625%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act NMSA 1978 § 7-20 E-1et seq 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 "one-sixteenth increment of the county gross receipts tax."

**Section 2. General Provision.** 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 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 satellite broadcast services.

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

To fund the Mimbres Valley Learning Center and Senior Citizen Programs as approved by Luna County Board of Commissioners.

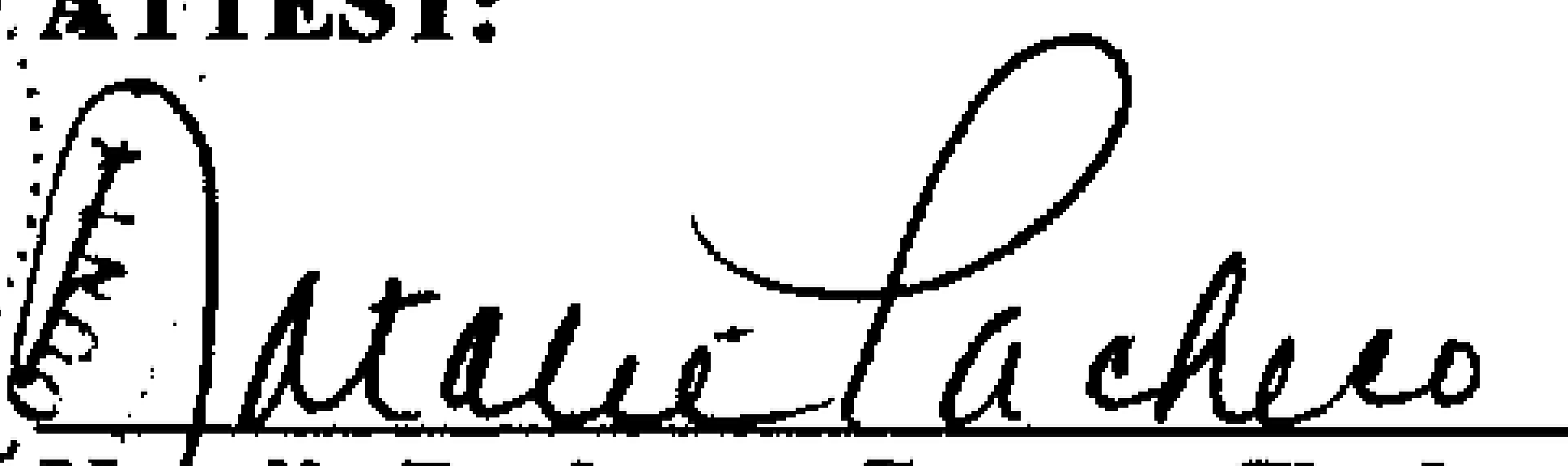
**Section 5. Effective Date.** The effective date of the one-sixteenth increment of the county gross receipts tax shall be July 1, 2005 unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first 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.

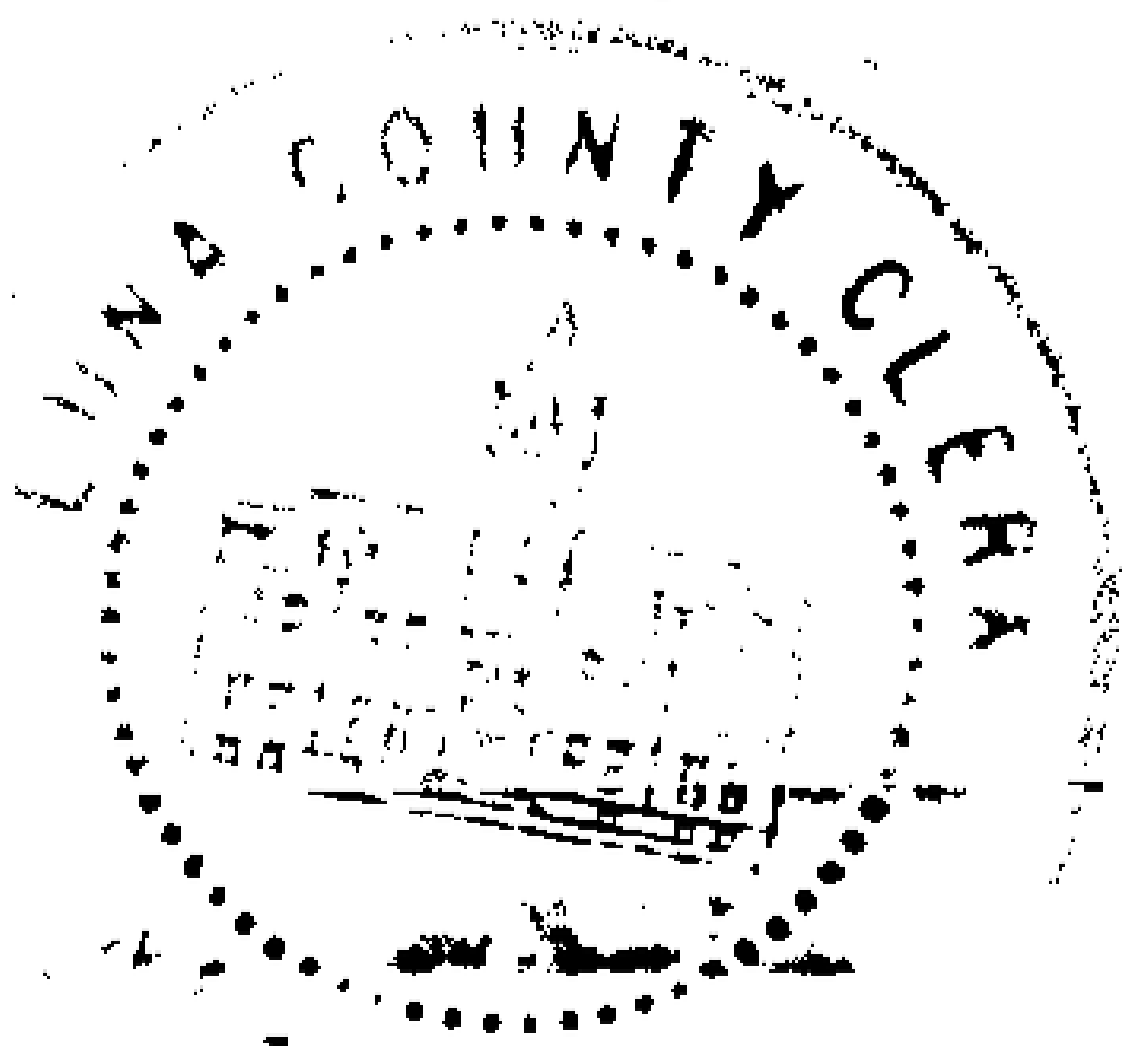
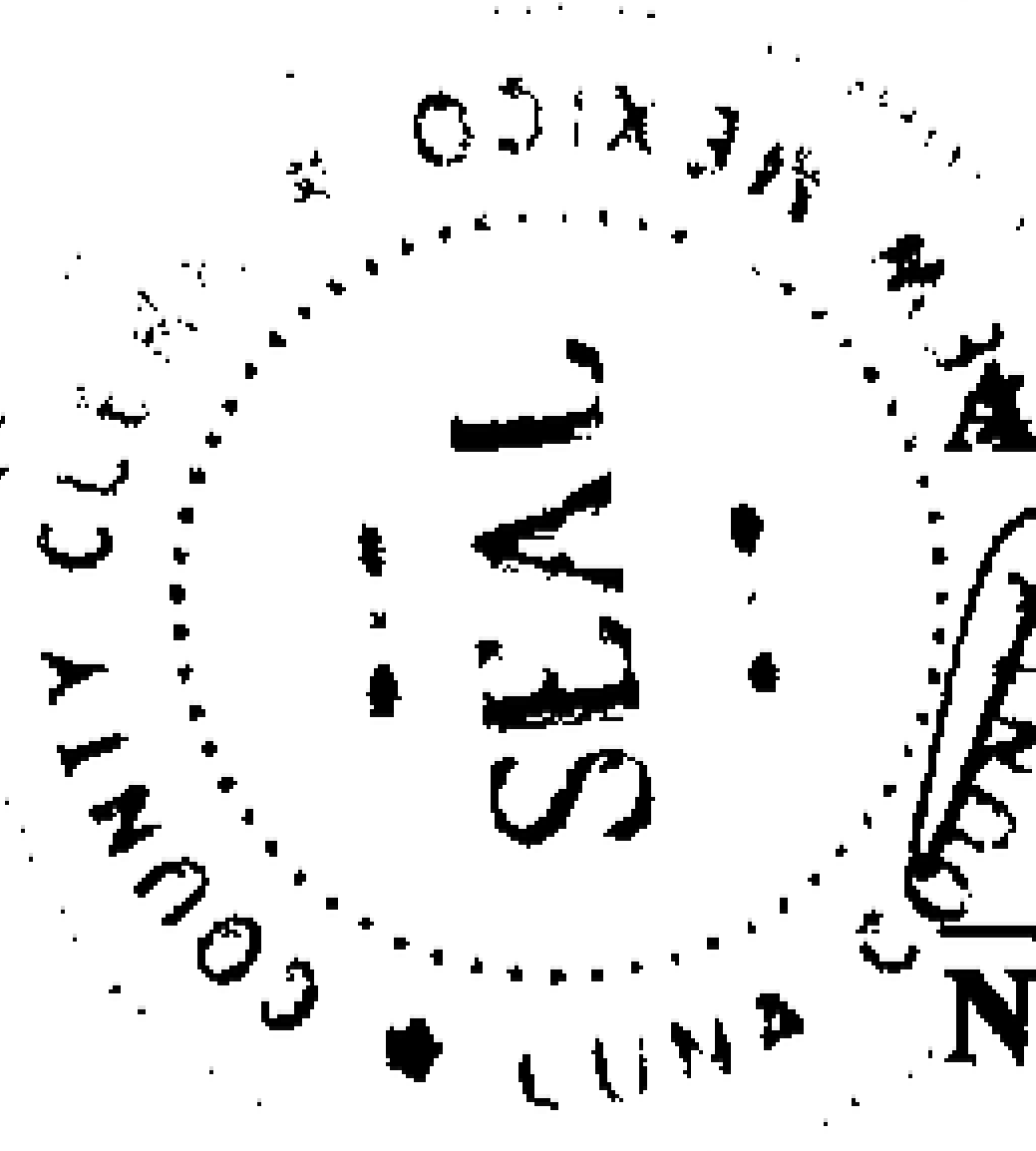
**ADOPTED BY THE GOVERNING BODY OF THE LUNA COUNTY BOARD OF COMMISSION THIS** 5<sup>th</sup> **DAY OF** November 20 04.

  
**A. Dennis Armijo, Chairman**

  
**Marilyn S. Offutt, Member**

  
**Fannie T. Smyer, Member**

**ATTEST:**  
  
**Natalie Pacheco, County Clerk**



STATE OF NEW MEXICO - COUNTY OF LUNA RECEPTION NUMBER 2004-06454  
I CERTIFY THAT THIS DOCUMENT WAS FILED FOR RECORD AT 9:02 A.M. ON  
November 9th 2004 NATALIE PACHECO, LUNA COUNTY CLERK  
BY Andrea Rodriguez DEPUTY CLERK