

LUNA COUNTY
ORDINANCE NO. 92

AN ORDINANCE ADOPTING A COUNTY HOLD HARMLESS
GROSS RECEIPTS TAX

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 for the privilege of engaging in business in this County an excise tax equal to three-eighths of one percent (3.75%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating 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 hold harmless 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 hold harmless 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;
- B. Direct broadcast satellite services.

Section 4. Dedication. Revenue from the county hold harmless gross receipts tax will be used for the purpose of general operations of the County, including securing revenue bonds.

Section 5. Effective Date. The effective date of the county hold harmless gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three (3) months from the date this ordinance is adopted.

ADOPTED, BY THE GOVERNING BOARD OF LUNA COUNTY, NEW MEXICO, THIS 17TH
DAY OF FEBRUARY, 2015.


[Seal]

ATTEST:

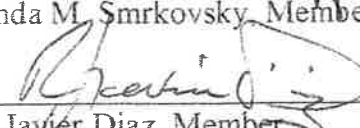
BOARD OF LUNA COUNTY COMMISSIONERS:



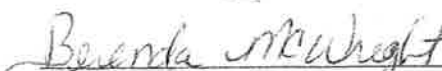
Joe L. Milo, Jr., Chairman

AGAINST 

Linda M. Smrkovsky, Member



R. Javier Diaz, Member



Berenda McWhirt, Chief Deputy Clerk

LUNA COUNTY-NM
ANDREA RODRIGUEZ, CLERK
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BY MARIA

