

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LUNA COUNTY, NEW MEXICO.

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 (1/8) of one percent 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 Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "county 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 gross receipts tax shall be imposed on the gross receipts arising from:

- A. the transmission of messages by wire or other means from one point within the county to another point outside the county; or
- B. 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.

STATE OF NEW MEXICO }  
 County of Luna } ss.  
 I certify that this instrument was filed  
 for record at 2:56 P.M.  
 SEP 14 1992  
 and recorded in book 22 page 349  
 of 21/1024  
 Madeline Pacheco County Clerk  
 Walter P. Okun Deputy  
 Reception No. 92-042930

(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)

Section 4. Dedication. The revenue derived from the county gross receipts tax shall be used for the purpose provided by statute, specifically: Revenues shall be totally dedicated to the Luna County Indigent Health Claims Fund.

Section 5. Effective Date. The effective date of the county gross receipts tax shall be July 1, 1993.

ADOPTED BY THE GOVERNING BODY OF \_\_\_\_\_  
THIS 11th DAY OF September 19<sup>92</sup>.

ATTEST:  
*Patricia Hernandez, Dep. Clerk*  
County Clerk  
SEAL  
MEXICO

LUNA COUNTY BOARD OF  
COUNTY COMMISSIONERS  
*Edward B. Kretek*  
Chairman of the Board of Luna  
County Commissioners  
Edward B. Kretek

SEAL  
(Taxation & Revenue Department - County Gross Receipts Tax - Model Ordinance - 5/86)

BE IT REMEMBERED that at a Regular and Open Meeting of the Luna County Board of County Commissioners in Deming, New Mexico, on the 11th day of September, 1992, the following among the proceedings were had and entered of record:

BOOK 22 PAGE 351

RESOLUTION NO. 92-47

A RESOLUTION SUPPORTING AN ORDINANCE TO AUTHORIZE A COUNTY GROSS RECEIPTS TAX PURSUANT TO THE NEW MEXICO GROSS RECEIPTS AND COMPENSATING TAX ACT AS IT NOW EXISTS OR AS IT MAY BE AMENDED AND SHALL BE KNOWN AS THE "THIRD ONE-EIGHTH OF THE COUNTY GROSS RECEIPTS TAX." PROCEEDS OF THIS THIRD ONE-EIGHTH COUNTY GROSS RECEIPTS TAX SHALL BE DEDICATED TOTALLY TO THE LUNA COUNTY INDIGENT HOSPITAL CLAIMS PROGRAM.

WHEREAS, the Luna County Board of County Commissioners, following proper proposal and publication procedures as they apply to County Ordinances, and pursuant to the Public Hearing of this date, has heretofore adopted Ordinance No. 21 for the third one-eighth County Gross Receipts Tax, and

WHEREAS, such Ordinance No. 21 shall not go into effect until either January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date Ordinance No. 21 is approved by the electorate;

NOW, THEREFORE, BE IT RESOLVED by the Luna County Board of County Commissioners of Luna County, New Mexico, 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 1992 General Election on Tuesday, November 3, 1992; and
2. That the Chairman of the Board of County Commissioners of Luna County and the County Clerk of Luna County be authorized and directed to publish the required Notice and Proclamation of Election at the time and in the manner provided by law, and to obtain affidavits of publication thereof and file the same with the Minutes of this Meeting; and that the question proposed in County Ordinance No. 21 is in the following Notice of Election:

NOTICE OF ELECTION

NOTICE IS HEREBY GIVEN that on Tuesday, the 3rd day of November, 1992, there will be held in Luna County, an election on the following question:

"Shall Luna County, New Mexico, adopt an Ordinance imposing a County Gross Receipts Tax of one-eighth of one percent (1/8%) (being the third one-eighth County Gross Receipts Tax), on the gross receipts of all businesses and services within the County (with certain exemptions as noted in the Luna County Ordinance No. 21), which shall be deposited

RESOLUTION NO. 92-47, CONT'D.

by the County to the credit of the Luna County Indigent Hospital Claims Fund to be used for the support of indigent hospital patients who are residents of Luna County New Mexico?"

SAID ELECTION shall be held at the same time and manner and at the same polling places coincidentally with the November 3, 1992 General Election.

NOTICE IS FURTHER GIVEN that all qualified electors in Luna County, New Mexico, shall be entitled to vote at said election.

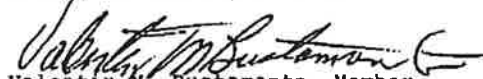
NOTICE IS FURTHER GIVEN that the registration books will close at 5:00 P.M., Tuesday, October 6, 1992, as prescribed by law.

DONE AT DEMING, NEW MEXICO, this 11th day of September, 1992.

LUNA COUNTY BOARD OF  
COUNTY COMMISSIONERS



Edward B. Krétek, Chairman



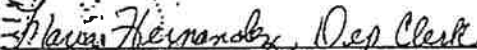
Valentin M. Bustamante, Member



Bert Irwin, Member



ATTEST:

  
Natalia Pacheco, Luna County Clerk

3. That the official ballot to be used in said election shall be in substantially the following form:

OFFICIAL BALLOT

QUESTION:

Shall Luna County, New Mexico, adopt an Ordinance imposing a County Gross Receipts Tax of one-eighth of one percent (1/8%) (being the third one-eighth County Gross Receipts Tax), on the gross receipts of all businesses and services within the County (with certain exemptions as noted in Luna County Ordinance No. 21), proceeds of which shall be deposited by the County to the credit of the Luna County Indigent Hospital Claims Fund to be used for the support of indigent hospital patients who are residents of Luna County, New Mexico?

4. That the County Clerk is authorized and directed to take any and all steps necessary for the proper conduct of said election to be conducted coincidentally with the 1992 General Election in Luna County, New Mexico.

PASSED, APPROVED AND ADOPTED this 11th day of September, 1992.

LUNA COUNTY BOARD OF  
COUNTY COMMISSIONERS


*Edward B. Kretek*  
Edward B. Kretek, Chairman

*Valentin M. Bustamante*  
Valentin M. Bustamante, Member

*Bert Irwin*  
Bert Irwin, Member

ATTEST:

*Matalie Pacheco, Dep. Clerk*  
Matalie Pacheco, Luna County Clerk



Model Ordinance - 93B  
Changing a Dedication

**Ordinance Number 21  
Amending the Dedication of  
County Gross Receipts Tax  
Third one-eight percent**

*Be it ordained by the Governing Body of Luna County that Section 4 of Ordinance 21 , effective July 1, 1993, and imposing a Third one-eight percent Gross Receipts Tax , is amended to read:*

**Section 4 Dedication.** Revenue from the County Gross Receipts Tax will be used for the purpose (s) listed below:  
Fifty percent dedicated to the County General Fund and fifty percent dedicated to the Indigent Claims Fund.

*The effective date of this amendment shall be January 1, 1995.*

**Adopted by the Governing Body of Luna County this thirteenth day of September 1994.**

**Luna County Board of County Commissioners**

*Bert Irwin*      *Fred Herrera*      *Thomas M. Lindsay*  
Bert Irwin, Chairman      Fred Herrera, Member      Thomas N Lindsay, Member

**ATTEST:**

*Natalie Pacheco by Maria Rudloff*  
Natalie Pacheco, County Clerk      Deputy Clerk



STATE OF NEW MEXICO }  
County of Luna } SS.  
I certify that this instrument was filed  
for record at 11:05 A. M.

**SEP 15 1994**

and recorded in book 24 page 098  
of 1  
*Natalie Pacheco* County Clerk  
*Maria Rudloff* Deputy  
Reception No. 94-04573