

ORDINANCE NO.14

AN ORDINANCE ADOPTING A SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

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

Section 1. IMPOSITION OF TAX. There is authorized an extension of the Special County Hospital Gross Receipts Tax, which was originally imposed January 1988, 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 of one percent of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts Tax Act Section 7-20 NMSA (1978) as it now exists or as it may be amended and shall be known as the "Special County Hospital 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 may be amended.

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Section 3. DEDICATION. The revenue derived from the Special County Hospital Gross Receipts Tax will be used pursuant to Section 7-20-21 NMSA (1978) of the County Gross Receipts Tax Act for current operations and maintenance of Dr. Dan C. Trigg Memorial Hospital, and the use of these proceeds shall be for the care and maintenance of sick and indigent persons and shall be an expenditure for public purpose.

Section 4. EFFECTIVE DATE OF TAX. The effective date of the Special County Hospital Gross Receipts Tax shall be January 1, 1993. The expiration of the Special County Hospital Gross Receipts Tax shall be January 1, 1998.

ADOPTED BY THE QUAY COUNTY COMMISSIONERS THIS 1ST DAY OF JUNE, 1992.



*Charles Moyer*  
Chairman, Quay County Board  
of Commissioners

*Jeannette Maddaford*  
Quay County Clerk