

410

383

ORDINANCE NO. 23

AMENDMENT #1

ADOPTING A SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF QUAY COUNTY:

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 of one percent (1/8 of 1%) 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 "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 as it may be amended.

Section 3. Specific Exemptions. No special county hospital 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 broadcast satellite services.

Section 4. Dedication. Revenue from the special county hospital gross receipts tax is dedicated for the current operation and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county, and the use of these proceeds shall be for the care and maintenance of sick and indigent people and shall be an expenditure for public purpose.

Section 5. Effective Date. The effective date of the special county hospital gross receipts tax shall be January 1, 1998.

Section 6. Delayed Repeal. Ordinance Number 23 is repealed effective December 31, 2002.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 6th
DAY OF June, 19 97.

384

411

BOARD OF QUAY COUNTY COMMISSIONERS

Robert Thrasher
Robert Thrasher, Chairman

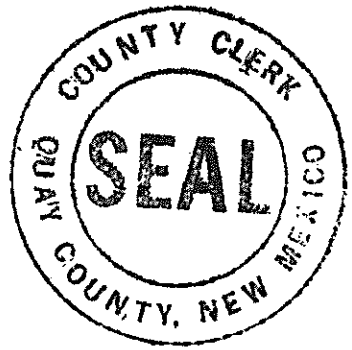
Glenn Briscoe
Glenn Briscoe, Member

Doyle Frasier
Doyle Frasier, Member



ATTEST:

Jeannette Maddaford
Jeannette Maddaford, County Clerk



STATE OF NEW MEXICO }
COUNTY OF QUAY } SS

I hereby certify that this instrument was filed
for record at 2:40 o'clock P. M. on

and v
duly re-
corded in
book 96
page Misc 383-384 of the records

of said county,
Jeannette Maddaford County Clerk
By _____ Deputy

434

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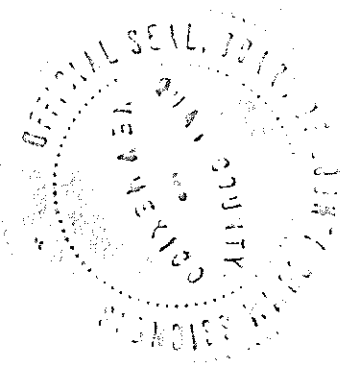
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Section 5. Effective Date. The effective date of the special county hospital gross receipts tax shall be January 1, 1998.

Section 6. Delayed Repeal. Ordinance Number 23 is repealed effective December 31, 2002.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 23rd
DAY OF June, 1997.

BOARD OF QUAY COUNTY COMMISSIONERS



Robert Thrasher
Robert Thrasher, Chairman

Glenn Briscoe
Glenn Briscoe, Member

Doyle Frasier
Doyle Frasier, Member

ATTEST:

Jeannette Maddaford
Jeannette Maddaford, County Clerk

THE BOARD OF QUAY COUNTY COMMISSIONERS
OF QUAY COUNTY, NEW MEXICO
PROPOSED ORDINANCE #23

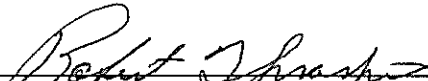
AN ORDINANCE ADOPTING AN EXTENSION OF THE SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX, WHICH WAS ORIGINALLY IMPOSED JANUARY 1988, ON ANY PERSON ENGAGING IN BUSINESS IN THIS COUNTY FOR THE PRIVILEGE OF ENGAGING IN BUSINESS IN THIS COUNTY AN EXCISE TAX EQUAL TO ONE-EIGHTH OF ONE PERCENT OF THE GROSS RECEIPTS REPORTED OR REQUIRED TO BE REPORTED BY THE PERSON ENGAGING IN BUSINESS PURSUANT TO THE NEW MEXICO GROSS RECEIPTS TAX ACT SECTION 7-20E-13&14 NMSA (1978) AS IT EXISTS OR AS IT MAY BE AMENDED AND SHALL BE KNOWN AS THE "SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX".

THE PROPOSED ORDINANCE WILL BE READ AT THE SPECIAL MEETING OF THE QUAY COUNTY COMMISSIONERS TO BE HELD ON MONDAY, MARCH 17, 1997, BEGINNING AT 9:00 A.M. IN THE COMMISSIONERS' ROOM, QUAY COUNTY COURTHOUSE, TUCUMCARI, NEW MEXICO.

COPIES OF THE PROPOSED ORDINANCE ARE AVAILABLE IN THE COUNTY CLERK'S OFFICE DURING NORMAL AND REGULAR BUSINESS HOURS OF THE COUNTY CLERK UPON REQUEST AND PAYMENT OF REASONABLE CHARGE AT 300 SOUTH THIRD STREET, TUCUMCARI, NEW MEXICO.

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BOARD OF QUAY COUNTY COMMISSIONERS



ROBERT THRASHER, CHAIRMAN




GLENN BRISCOE, MEMBER



DOYLE FRASIER, MEMBER



ATTEST:



JEANNETTE MADDAFORD, COUNTY CLERK

PUBLISHED IN THE QUAY COUNTY SUN MARCH 1, 1997.

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Section 5. Effective Date. The effective date of the special county hospital gross receipts tax shall be January 1, 1997.

Section 6. Delayed Repeal. Ordinance Number 23 is repealed effective December 31, 2002.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 17TH

DAY OF MARCH, 1997.

BOARD OF QUAY COUNTY COMMISSIONERS

Robert Thrasher

Robert Thrasher, Chairman

Glenn Briscoe

Glenn Briscoe, Member

Doyle Frasier

Doyle Frasier, Member



ATTEST:

Jeannette Maddaford

Jeannette Maddaford, County Clerk

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ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 17TH

DAY OF MARCH, 1997.

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BOARD OF QUAY COUNTY COMMISSIONERS

Robert Thrasher
Robert Thrasher, Chairman

Glenn Briscoe
Glenn Briscoe, Member

Doyle Frasier
Doyle Frasier, Member



ATTEST:

Jeannette Maddaford
Jeannette Maddaford, County Clerk



STATE OF NEW MEXICO }
COUNTY OF QUAY } SS

I hereby certify that this instrument was filed
for record at 10:30 o'clock A.M. on

MAR 17 1997

Misc page 95-96 of the records

and was
duly re-
corded in
book 96
of said county,
Jeannette Maddaford County Clerk
By: _____ Deputy