

ORDINANCE NO. 40

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 (7-20E-13&14 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 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 either January 1, 2008, after the expiration of at least three months from the date of this ordinance is approved by the electorate.

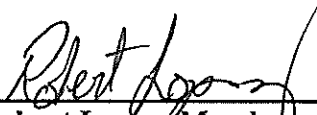
Section 6. Delayed Repeal. Ordinance Number 40 is repealed effective December 31, 2013.

**ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS _____
DAY OF _____, 2007.**

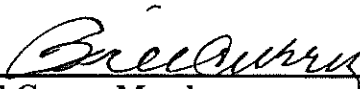
BOARD OF QUAY COUNTY COMMISSIONERS



Franklin D. McCasland, Chairman




Robert Lopez, Member



Bill Curry, Member

ATTEST:



Ellen L. White, County Clerk

