

County Area Emergency Communications and  
Emergency Medical and Behavioral Health Services Tax

Adopting a Tax Increment

ORDINANCE NUMBER 47

ADOPTING A COUNTY AREA EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL AND  
BEHAVIORAL HEALTH SERVICES 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 the county area outside of the boundaries of incorporated municipalities for the privilege of engaging in business in the county area, an excise tax equal to (one-fourth of one percent (.25%) 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 “county area emergency communications and emergency medical and behavioral health services 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 area emergency communications and emergency medical and behavioral health services 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 area emergency communications and emergency medical and behavioral health services tax shall be dedicated to any of the following purposes:

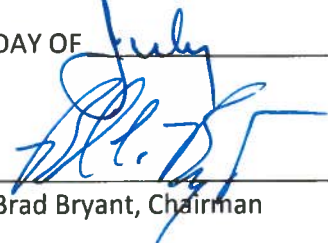
1. Operation of an emergency communications center that has been determined by the Local Government Division of the Department of Finance and Administration to be a consolidated public safety answering point; or
2. Operation of emergency medical services provided by the county; or
3. Operation or the contracting for the operation of a behavioral health services facility providing alcohol abuse, substance abuse and inpatient and outpatient behavioral health treatment.


**Section 5. Effective Date.** The effective date of the county area emergency communications and emergency medical and behavioral health services tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of


the election are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

**Section 6. Delayed Repeal.** (Optional) Ordinance Number \_\_\_\_\_ (if it becomes law) is repealed effective \_\_\_\_\_.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 14 DAY OF July, 2014.

  
\_\_\_\_\_  
Brad Bryant, Chairman

  
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Sue Dowell, Member

  
\_\_\_\_\_  
Mike Cherry, Member

ATTEST:

  
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Veronica Marez, Quay County Clerk