

ORDINANCE NO. 55

SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX
EFFECTIVE JULY 1, 2024

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 (.125%) 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 to finance the current operations 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 in caring for sick and indigent persons and shall be an expenditure for a public purpose (Quay County). Revenue from the special county hospital gross receipts tax is dedicated for county ambulance transport costs or for operation of a rural health clinic (Luna County).


Section 5. Effective Date. The effective date of the special county hospital gross receipts 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. On that effective date Ordinance No. 54 is repealed.

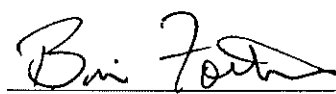
Section 6. Delayed Repeal (Mandatory). Ordinance Number 55 is repealed effective June 30, 2029.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 28th DAY OF AUGUST, 2023.

BOARD OF QUAY COUNTY COMMISSIONERS


Robert Lopez, Chairman


Jerri Rush, Member


Brian Fortner, Member



ATTEST:


Ellen L. White, County Clerk

Ellen L. White, County Clerk