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**ORDINANCE NUMBER 36
ADOPTING A COUNTY 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 the county, for the privilege of engaging in business in this county, an excise tax equal to one-sixteenth of one percent (.0625%) 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 "one-sixteenth increment of the county 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 county 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 satellite broadcast services.

Section 4. Dedication. Revenue from the county gross receipts tax will be used for the purpose(s) listed below:

General purposes

Section 5. Effective Date. The effective date of the one-sixteenth increment of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be 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.

ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY THIS 11th DAY OF August, 2004.

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BOARD OF QUAY COUNTY COMMISSIONERS

Grace E. Madrid, Chairman

Jeffrey L. Lewalling
Jeffrey L. Lewalling, Member

Franklin D. McCasland
Franklin D. McCasland, Member

ATTEST:



Jeannette Maddaford
Jeannette Maddaford, County Clerk

STATE OF NEW MEXICO | SS
COUNTY OF QUAY

I hereby certify that this instrument was filed
for record at 9:30 o'clock A M.

and was
duly recorded

DEC 16 2004

Misc page 227-228 of the record
book 109

of the record
of said county,

Jeannette Maddaford County Clerk

By: _____ Deputy

