

ORDINANCE NO. 88-2

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX, IMPOSING AN EXCISE TAX ON ANY PERSON ENGAGING IN BUSINESS IN OTERO COUNTY, NEW MEXICO, ESTABLISHING GENERAL PROVISIONS AND SPECIFIC EXEMPTIONS, DEDICATING THE REVENUE OF THE COUNTY FIRE PROTECTION EXCISE TAX FOR SPECIFIC PURPOSES, ESTABLISHING THE EFFECTIVE DATE OF SUCH TAX AND THE ORDINANCE AS JULY 1, 1989, ESTABLISHING THAT SUCH TAX SHALL EXPIRE FIVE YEARS FROM THE EFFECTIVE DATE AND REPEALING OTERO COUNTY FIRE PROTECTION EXCISE TAX ORDINANCE NO. 83-2.

WHEREAS, pursuant to the County Fire Protection Excise Tax Act, Sections 7-20A-1 through 7-20A-9, N.M.S.A. 1978 (1986 Repl. Pamp.), the County of Otero, New Mexico may adopt by ordinance a County Fire Protection Excise Tax to be imposed on any person engaging in business in the county area of Otero County, New Mexico for the privilege of engaging in business in Otero County, New Mexico equal to one-fourth of one percent 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 amended; and

WHEREAS, the County of Otero, New Mexico will dedicate the revenue from the County Fire Protection Excise Tax to be used solely for the purposes of financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the County of Otero; and

WHEREAS, pursuant to the County Fire Protection Excise Tax Act, Sections 7-20A-1 through 7-20A-9, N.M.S.A. 1978 (1986 Repl. Pamp.), and Sections 4-37-1 through 4-37-9, N.M.S.A. 1978 (1984 Repl. Pamp.), the County of Otero, New Mexico desires to enact the Otero County Fire Protection Excise Tax Ordinance to provide for the safety, preserve the health, promote the prosperity and improve the morals, orders, comfort and convenience of Otero County and its inhabitants; and

WHEREAS, pursuant to the County Fire Protection Excise Tax Act, Sections 7-20A-1 through 7-20A-9, N.M.S.A. 1978 (1986 Repl. Pamp.), and Sections 4-37-1 through 4-37-9, N.M.S.A. (1984 Repl. Pamp.), the County enacted the Otero County Fire Protection Excise Tax Ordinance No. 83-2, imposing an excise tax which will expire on July 1, 1989, five years from the effective date of Otero County Fire Protection Excise Tax Ordinance No. 83-2, and the County of Otero, New Mexico desires to repeal Otero County

Fire Protection Excise Tax Ordinance No. 83-2 in its entirety effective on July 1, 1989;

WHEREAS, upon the passage of the Otero County Fire Protection Excise Tax Ordinance, the Board of County Commissioners of Otero County, New Mexico, shall provide for an election on the question of imposing a County Fire Protection Excise Tax within sixty days after the date that this ordinance is adopted.

NOW THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Otero County, New Mexico, as follows:

Section 1. Short Title. This ordinance may be cited as the Otero County Fire Protection Excise Tax Ordinance.

Section 2. Imposition of Tax. There is imposed on any person engaging in business in this county area for the privilege of engaging in business in this county area an excise tax equal to one-fourth of one percent 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 amended. The tax imposed under this ordinance is pursuant to the County Fire Protection Excise Tax Act as it now exists or as amended and shall be known as the "county fire protection excise tax."

Section 3. 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 amended.

Section 4. Specific Exemptions. No county fire protection excise tax shall be imposed on the gross receipts arising from:

A. the transmission of messages by wire or other means from one point within the county area to another point outside the county area; or

B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county area to another point outside the county area.

Section 5. Dedication. The revenue derived from the county fire protection excise tax will be used for the purposes listed below:

Financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the County of Otero.

Section 6. Effective Date. The effective date of the county fire protection excise tax shall be July 1, 1989 and shall expire five years from the effective date of the ordinance imposing the tax. The effective date of this ordinance is July 1, 1989.

Section 7. Repeal. Otero County Fire Protection Excise Tax Ordinance No. 83-2 shall be repealed in its entirety effective on July 1, 1989.

APPROVED, PASSED AND ADOPTED by the Board of County Commissioners of Otero County, New Mexico, this 21st day of December, 1988.

BOARD OF COUNTY COMMISSIONERS OF
OTERO COUNTY, NEW MEXICO

Billy D. Wade
Billy D. Wade, Chairman

Ramona A. Vallejos
Ramona Vallejos, Member

Joe Chambers
Joe Chambers, Member

ATTEST:

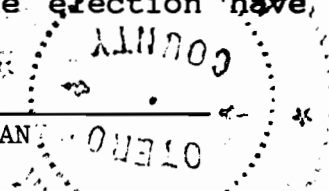
Dianna J. Duran
Andrew C. Wynham
Otero County Clerk *Chief Deputy*

APPROVED:

Daniel A. Bryant
Daniel A. Bryant
Otero County Attorney
Barsons & Bryant, P.A.

I hereby certify that the Otero County Fire Protection Excise Tax Ordinance No. 88-2 was duly enacted by a vote of the electorate on JANUARY 10, 1989, and the results of the election have been certified by me on JANUARY 11, 1989.

Joe W. Chambers
JOE W. CHAMBERS, CHAIRMAN



ATTEST:

Dianna J. Duran
DIANNA J. DURAN
Otero County Clerk

STATE OF NEW MEXICO
OTERO COUNTY
FILED FOR RECORD IN CLERK'S OFFICE
This 21st day of December 1988
At 3:50 o'clock P. M. and duly recorded
in Book No. 02 Page 127-129
the records of Otero County, New Mexico
By Andrew C. Wynham
County Clerk, Otero County, New Mexico
By Dianna J. Duran Deputy