

ORDINANCE NUMBER 99-4  
ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE 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 eighth of one percent (1/8%) 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 "third one-eighth 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 broadcast satellite services.

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

County Road Improvements, Road Fund

**Section 5. Effective Date.** The effective date of the third one-eighth of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date this ordinance is approved by the electorate.

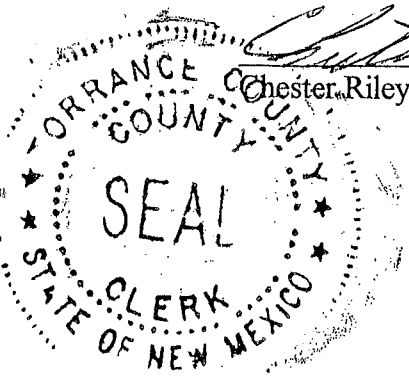
ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 3  
DAY OF November, 1999.

ATTEST: Pinda Kayser

Bill R. Williams  
Bill R. Williams

Chester Riley Jr.  
Chester Riley Jr.

Rodger Rayner  
Rodger Rayner  
County of Torrance



hereby certify that this instrument was filed for record on the 3rd day of Nov, A.D., 19 99 at 11:32 o'clock A M and duly recorded in book 285 at page 1335  
Witness my hand and Seal of Office  
Pinda Kayser  
County Clerk, Torrance Co., N.M.