# ROOSEVELT COUNTY, NEW MEXICO
## ORDINANCE NUMBER 2015-02
### ADOPTING A COUNTY HOLD HARMLESS GROSS RECEIPTS TAX

### BE IT ORDAINED BY THE GOVERNING BODY OF
### ROOSEVELT 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 three-eighths of one percent [(.375%)] 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 hold harmless 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 hold harmless 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 hold harmless gross receipts tax will be used for the purpose(s) listed below:

A. debt service on previously issued bonds and loans; or

B. operating costs of the county; or

C. any other lawful purpose.

Section 5. **Effective Date**. The effective date of the county hold harmless gross receipts tax shall be either July 1, 2015 as the expiration of three months from the date this ordinance is adopted.

ADOPTED BY THE GOVERNING BODY OF ROOSEVELT COUNTY THIS 24th DAY OF MARCH 2015.

ATTEST: _____
Kendell Buzard, Chairman

ATTEST: _____
DeAun Searl, County Clerk
By: Stephanie Hicks, Chief Deputy Clerk

COUNTY CLERK
SEAL
ROOSEVELT COUNTY, NM.