

ROOSEVELT COUNTY, NEW MEXICO
ORDINANCE NO. 2017-02

AMENDING THE DELAYED REPEAL AND THE DEDICATION OF THE COUNTY'S LOCAL HOSPITAL GROSS RECEIPTS TAX

AMENDING ROOSEVELT COUNTY ORDINANCE NOS. 99-1 AND 99-5 WHICH AUTHORIZED THE IMPOSITION OF THE COUNTY'S LOCAL HOSPITAL GROSS RECEIPTS TAX WITHIN THE COUNTY UNTIL JULY 1, 2020; EXTENDING THE IMPOSITION OF THE COUNTY'S LOCAL HOSPITAL GROSS RECEIPTS TAX UNTIL JULY 1, 2037 SO AS TO PERMIT THE ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT TO (I) REFUND AND REDEEM CERTAIN OUTSTANDING LOANS DATED DECEMBER 21, 1999, AND (II) TO OBTAIN ADDITIONAL FINANCING TO FUND PROPOSED HOSPITAL EXPANSION PROJECTS; AND CLARIFYING THE DEDICATION LANGUAGE.

BE IT ORDAINED BY THE GOVERNING BODY OF ROOSEVELT COUNTY that Sections 1-6 of Ordinance Numbers 99-1 and 99-5, effective January 1, 2000, and imposing a one-half of one percent (½%) excise tax on any person engaging in business in Roosevelt County for the privilege of engaging in business in Roosevelt County are amended to read:

Section 1. Imposition of Tax. There will be 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-half of one percent (½%) 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 Local Hospital Gross Receipts Tax Act as it now exists or as it may be amended and shall be known as the "local 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. This Ordinance amends and restates in full Roosevelt County Ordinance Nos. 99-1 and 99-5.

Section 3. Specific Exemptions. No local 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 local hospital gross receipts tax will be used for the purposes listed below:

Acquisition of land or buildings for and the design, construction, renovation, equipping or furnishing of a hospital facility or health clinic owned by the county or a hospital or health clinic with which the county has entered into a health care facilities contract, lease or management contract.

Section 5. Effective Date. The effective date of this amendment shall be January 1 or July 1, whichever date occurs first after the expiration of at least three months from the date this ordinance is delivered or mailed to the Taxation and Revenue Department.

Section 6. Delayed Repeal. Ordinance Number 2017-02 (if it becomes law) is repealed effective July 1, 2037.

ADOPTED BY THE GOVERNING BODY OF ROOSEVELT COUNTY, NEW MEXICO THIS 28TH DAY OF FEBRUARY 2017.



DeAun D Searl
DeAun D. Searl, Roosevelt County Clerk

BOARD OF COUNTY COMMISSIONERS
OF ROOSEVELT COUNTY, NEW MEXICO

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Paul Grider, Chair – District V

Gene Creighton
Gene Creighton, Vice-Chair – District IV

Absent
Dennis Lopez – District I

Matthew Hunton
Matthew Hunton – District II

Lewis (Shane) Lee
Lewis (Shane) Lee – District III

