

Filed For Record 11/14/94 at 2:27PM Barbara Castillo, Recorder
ORDINANCE NUMBER 94-3
ADOPTING A COUNTY FIRE
PROTECTION EXCISE TAX

BE IT ORDAINED BY THE GOVERNING BODY OF COLFAX COUNTY.

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the County area outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in this county area, an excise tax equal to ($\frac{1}{4}$ of 1%) 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 fire protection excise 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 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 4. Dedication. Revenue from the county fire protection excise tax will be used for the purpose(s) listed below:


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

Section 5. Effective Date. The effective date of the county fire protection excise 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.

Section 6. Delayed Repeal. (Mandatory) Ordinance Number 94-3 (if it becomes law) is repealed effective June 30, 2005.

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY THIS 14TH. DAY OF NOVEMBER, 1994.

ATTEST:


Barbara Castillo

Barbara Castillo, Clerk of the Board



Frank J. Cimino, Jr., Chairman

Filed For Record 1-13-95 at 9:10 AM Barbara Castillo, Recorder

Real Estate Records - Book 5 Page 7892

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Barbara Castillo

Barbara Castillo, Clerk of the Board

Frank J. Cimino, Jr., Chairman

I hereby certify that the Colfax County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on January 10, 1995, and the results of the election have been certified by the Board of Commissioners on January 12, 1995.

CLERK'S CERTIFICATE

State of New Mexico
 County of Colfax

I hereby certify that this is a true and correct copy of the within instrument as filed in my office on 11/14/1994 and duly recorded in ORDINANCE Book Page

Witness my hand and seal of my Office this 11th. day of JANUARY, 1995.

By: Barbara Castillo
 Colfax County Clerk

Frank J. Cimino, Jr., Chairman
 Board of County Commissioners

Barbara Castillo
 Barbara Castillo, Clerk of the Board