



Colfax County
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ORDINANCE NO: 2001-02
ADOPTING THE COUNTY INFRASTRUCTURE GROSS
RECEIPTS TAX

BE IT ORAINED BY THE GOVERNING BODY OF THE 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 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 "county infrastructure 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 infrastructure 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 area to another point outside the county area; or
- B. direct satellite broadcast services.

Section 4. Dedication. Revenue from the county infrastructure gross receipts tax will be used for the propose listed below:

- A. 100% will be used for Capital Improvements –
Courthouse Renovation

Section 5. Effective Date. The effective date of the infrastructure 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 COLFAX COUNTY
THIS 6th DAY OF November, 2001.


JOHNNY S. VOLPATO, CHAIRMAN
COLFAX COUNTY COMMISSION BOARD

ATTEST:




Barbara Castillo, Clerk of the Board

