

**ORDINANCE NUMBER 2005-01
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 one-quarter of one percent (.25%) 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:

- C. The transmission of messages by wire or other means from one point within the county area to another point outside the county area; or
- D. 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 shall be used for the purpose(s) listed below:

- 3. 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 three months from the date this ordinance is approved by the electorate.

Section 6. Delayed Repeal. (Optional) Ordinance Number _____
(if it becomes law) is repealed effective _____.

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY THIS 11TH DAY
OF JANUARY, 20 05.

Charles B. Gonzales
Chairman

*ATTEST

Rayette M. LeDoux
Clerk of the Board

I hereby certify that the Colfax County Fire Protection Excise Tax Ordinance was duly enacted by a vote of the electorate on March 11, 2005, and the results of the election have been certified by the Board of Commissioners on March 14, 2005.

Charles B. Gonzales
Charles B. Gonzales, Chairman
Board of County Commissioners

Rayette M. LeDoux
Rayette M. LeDoux, Clerk of the Board

