



TAOS COUNTY ORDINANCE 2016-05

ADOPTING A COUNTYWIDE EMERGENCY COMMUNICATIONS TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAOS 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-sixteenths of one percent (.1875%) 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 "countywide emergency communications 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 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 countywide emergency communications tax shall be dedicated to the following purpose:

1. Operation of an emergency communications center that has been determined by the Local Government Division of the Department of Finance and Administration to be a consolidated public safety answering point.

Section 5. Effective Date. The effective date of the countywide emergency communications tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

SIGNATURE PAGE TO FOLLOW

**THE BOARD OF TAOS
COUNTY COMISSIONERS**

Jim Fambro, Chairman

Approved as to form:

Mark Gallegos , Vice-Chairman

Quela Robinson Asst. County Attorney

Tom Blankenhorn, Commissioner

Attest:

Gabriel J. Romero, Commissioner

Anna Martinez, County Clerk

Candyce O'Donnell, Commissioner

Vote Record:

J. Fambro	Yes	No	Abstain	Absent
M. Gallegos	Yes	No	Abstain	Absent
T Blankenhorn	Yes	No	Abstain	Absent
G. Romero	Yes	No	Abstain	Absent
C. O'Donnell	Yes	No	Abstain	Absent