

Re-recorded to
correct Ordinance No.

Ordinance ~~227---07~~ 227A-07

Adopting A County Regional Spaceport Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF DOÑA ANA COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the district area of the county, for the privilege of engaging in business in this County, an excise tax equal to one-fourth 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 "the [sic]county regional spaceport 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 regional spaceport 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 county regional spaceport gross receipts tax will be used for the purpose(s) listed below:

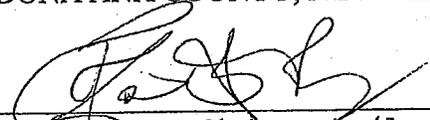
The governing body must dedicate at least 75% of the proceeds of this tax to the regional spaceport district for the financing, planning, designing, engineering and construction of a spaceport or for projects or services of the district pursuant to the regional spaceport district act. The governing body may dedicate no more than 25% of the revenue for spaceport-related projects as approved by resolution of the governing body of the county.

Section 5. Effective Date. The effective date of the county regional spaceport gross receipts 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.

Section 6. Delayed Repeal. Ordinance Number 227 - 07 (if it becomes law) is repealed effective _____.

ADOPTED BY THE GOVERNING BODY OF DOÑA ANA COUNTY this 5th day of February 2007.

BOARD OF COUNTY COMMISSIONERS
DOÑA ANA COUNTY, NEW MEXICO



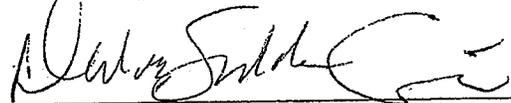
Karen G. Perez, Chairwoman (Aye)



D. Kent Evans, Vice-Chairman (Aye)

Not Available for Signature

Oscar Vásquez Butler, Member (Nay)



Dolores Saldaña-Caviness, Member (Aye)



William J. McCamley, Member (Aye)

Attest:



Rita Torres, County Clerk

State of New Mexico
County of Dona Ana, ss
RECERTION NO. 4483
I hereby certify that this
instrument was filed for
recording and duly recorded on
FEB 06 2007
at 2:43 o'clock P M
Book 786 Page 720-721
of the Records of said County.
Rita Torres, County Clerk
BY: Quinn DEPUTY



Regional Spaceport Gross Receipts Tax Ordinance

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