

ORDINANCE NO. 1158

AN ORDINANCE ADOPTING A MUNICIPAL GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ROSWELL,
NEW MEXICO, that:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to 1/4 percent 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 amended. The tax imposed under this ordinance is pursuant to the Municipal Gross Receipts Tax Act as it now exists or as amended and shall be known as the "municipal 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 amended.

Section 3. Specific Exemptions. No municipal gross receipts 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 municipality to another point outside the municipality;

B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point outside the municipality; or

C. a business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978.

Section 4. Dedication. All the proceeds derived from the imposition of this municipal gross receipts tax will be used for the purpose(s) listed below:

Revenues derived from the municipal gross receipts tax will be placed in the municipal general fund.

Section 5. Effective Date. The effective date of the municipal gross receipts tax shall be July 1, 1986, after the expiration of at least three months from the date the results of the election are certified to be in favor of its adoption.

Section 6. Election. This ordinance shall not go into effect until after an election is held and a simple majority of the qualified electors of the municipality, voting in the election, vote in favor of imposing the municipal gross receipts tax. The governing body shall provide for an election on the question of imposing a municipal gross receipts tax within sixty days after the date this ordinance is adopted.

ADOPTED BY THE GOVERNING BODY OF THE CITY OF ROSWELL,
THIS 3rd DAY OF January 19 86.

ATTEST:

David L. Carter
Municipal Clerk

[Signature]
Mayor

I hereby certify that the (City, ~~Town or Village~~ of) Roswell special municipal gross receipts tax ordinance was duly enacted by a vote of the electorate on March 4, 19 86, and the results of the election have been certified by me on March 5, 19 86.

Farrell L. Watson
Municipal Clerk

[Signature]
Mayor

Publish March 25, 1986

ORDINANCE NO. 1158: AN ORDINANCE ADOPTING A MUNICIPAL GROSS RECEIPTS TAX.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO, that:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of

engaging in business in this municipality an excise tax equal to 1/4 percent 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 amended. The tax imposed under this ordinance is pursuant to the Municipal Gross Receipts Tax Act as it now exists or as amended and shall be known as the "municipal 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 amended.

Section 3. Specific Exemptions. No municipal gross receipts 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 municipality to another point outside the municipality;

B. Transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point outside the municipality;

C. A business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978.

Section 4. Dedication. All the proceeds derived from the imposition of this municipal gross receipts tax will be used for the purpose(s) listed below: revenues derived from the municipal gross receipts tax will be placed in the municipal general fund.

Section 5. Effective Date. The effective date of the municipal gross receipts tax shall be July 1, 1986, after the expiration of at least three months from the date the results of the election are certified to be in favor of its adoption.

Section 6. Election. This ordinance shall not go into effect until after an election is held in a simple majority of the qualified electors of the

AFFIDAVIT OF PUBLICATION

County of Chaves } State of New Mexico, }

I, R.M. Higginbotham, manager

Of the Roswell Daily Record, a daily newspaper published at Roswell, New Mexico, do solemnly swear that the clipping hereto attached was published once a week in the regular and entire issue of said paper and not in a supplement thereof for a period

of one day

beginning with the issue dated March 25, 1986

and ending with the issue dated March 25, 1986

March 25, 1986 R.M. Higginbotham Manager

Sworn and subscribed to before me this 25th day of

March, 1986 Jean Bee Pottel Notary Public

My commission expires October 21, 1987

(Seal)

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO, that:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to 1/4 percent 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 amended. The tax imposed under this ordinance is pursuant to the Special Municipal Gross Receipts Tax Act as it now exists or as amended and shall be known as the "special municipal 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 amended.

Section 3. Specific Exemptions. No special municipal gross receipts tax shall be imposed on the gross receipts arising from:

outside the municipality; B. Transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point outside the municipality; or

C. A business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978.

Section 4. Dedication. All the proceeds derived from the imposition of this special municipal gross receipts tax will be used for the purpose(s) listed below: sanitary sewer lines, storm sewers and other drainage improvements, streets and alleys, acquisition of rights-of-way, and related facilities.

Section 5. Effective Date. The effective date of the special municipal gross receipts tax shall be July 1, 1986, after the expiration of at least three months from the date the results of the election are certified to be in favor of its adoption.

Section 6. Election. This ordinance shall not go into effect until after an election is held in a simple majority of the qualified electors of the

ADOPTED BY THE GOVERNING BODY OF THE CITY OF ROSWELL, THIS 3rd DAY OF JANUARY, 1986. ATTEST: /s/ Sarah L. Carter, Municipal Clerk. /s/ P.R. York, Mayor.

I hereby certify that the (City of Roswell) special municipal gross receipts tax ordinance was duly enacted by a vote of the electorate on March 4, 1986, and the results of the election have been certified by me on March 5, 1986. /s/ Farrell L. Larson, Deputy Municipal Clerk. /s/ P.R. York, Mayor.