



**Rio Arriba
Board of County Commissioners**

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09/01/2017 11:54 AM Mtg Date - 08/31/2017
Receipt #: 38179 Page 1 of 2 Doc Code: ORDIN
Linda J. Padilla County Clerk & Recorder Rio Arriba, New Mexico



Ordinance No. 2018-01

COMMISSIONERS

**Danny J. Garcia
Chairman
District III**

**Barney Trujillo
District I**

**Alex M. Naranjo
District II**

**COUNTY MANAGER
Tomas Campos III**

**Ordinance No. 2018-01
ADOPTING A COUNTY HOLD HARMLESS
GROSS RECEIPTS TAX**

**BE IT ORDAINED BY THE GOVERNING BODY OF
RIO ARRIBA COUNTY**

Section 1. Imposition of tax. There is imposed on any person engaging in business in Rio Arriba County, for the privilege of engaging in business in Rio Arriba County, an excise tax equal to three-eighths of one percent (.375%) 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 hold harmless gross receipts tax."

Section 2. General Provisions. This order hereby adopts by reference all definitions, exemptions and the 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 hold harmless 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 hold harmless gross receipts tax will be used for one or more of the purposes as listed below:

A. debt service on previously issued bonds or loans; or


B. any other lawful purpose.

Section 5. Effective date. The effective date of the county hold harmless gross receipts 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 adopted.

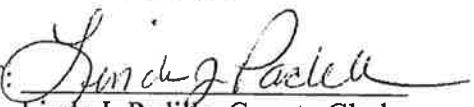
**SIGNED, ADOPTED AND APPROVED BY THE GOVERNING BODY OF RIO ARRIBA COUNTY
THIS 31st DAY OF AUGUST, 2017.**

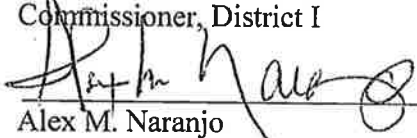


BOARD OF COUNTY COMMISSIONERS FOR
RIO ARRIBA COUNTY, NEW MEXICO



Danny J. Garcia
Chairman, District III

ATTEST: 
Linda J. Padilla, County Clerk

Barney Trujillo
Commissioner, District I


Alex M. Naranjo
Commissioner, District II