

Date: 06-10-2014

CITY OF RIO COMMUNITIES

ORDINANCE NO. 2014-23

CHAPTER 3 REVENUE AND FINANCE

ARTICLE 3 GROSS RECEIPTS TAX ENVIRONMENTAL

SECTION 1 IMPOSITION OF TAX

SECTION 2 GENERAL PROVISIONS

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ADOPTING A MUNICIPAL ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF RIO COMMUNITIES:

3-3-1 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 one-sixteenth of one percent (0.0625%) 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 Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal environmental services gross receipts tax."

3-3-2 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.

3-3-3 Specific Exemptions.

No municipal environmental services 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 municipality to another point outside the municipality;

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

C. Direct broadcast satellite services.

3-3-4 Dedication.

Revenue from the municipal environmental services gross receipts tax will be used for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities.

3-3-5 Effective Date.

The effective date of the municipal environmental services 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.

3-3-6 Delayed Repeal.

(Optional) Ordinance Number _____ (if it becomes law) is repealed effective (date).

APPROVED, ADOPTED AND SIGNED this 10th day of June 2014 by the Governing Body of the City of Rio Communities.

Mark Gwinn, Mayor
City of Rio Communities

ATTEST:

Mary Lee Serna, Mayor Pro Tem
City of Rio Communities