

**Date: 05-12-2015**  
**CITY OF RIO COMMUNITIES**  
**ORDINANCE NO. 2015-33**  
**Adopted May 26, 2015**

**CHAPTER 3 REVENUE AND FINANCE**

**ARTICLE 5 MUNICIPAL GROSS RECEIPTS TAX**

- SECTION 1 IMPOSITION OF TAX**
- SECTION 2 GENERAL PROVISIONS**
- SECTION 3 SPECIFIC EXEMPTIONS**
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**ADOPTING A MUNICIPAL GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE GOVERNING BODY OF RIO COMMUNITIES:

**3-5-1 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-fourth of one percent (0.25%) 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 Municipal Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "municipal gross receipts tax."

**3-5-2 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.

**3-5-3 Specific Exemptions.**

No municipal 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.

**3-5-4 Dedication.**

Revenue from the municipal gross receipts tax will be used for the purpose: municipality general purposes.

**3-5-5 Effective Date.**

The effective date of the municipal 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.

**3-5-6 Delayed Repeal.**

(Optional) Ordinance Number \_\_\_\_\_ (if it becomes law) is repealed effective (date).

**APPROVED, ADOPTED AND SIGNED this 26 day of May 2015 by the Governing Body of the City of Rio Communities.**

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Mark Gwinn, Mayor  
City of Rio Communities

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Mary Lee Serna, Mayor Pro Tem  
City of Rio Communities

ATTEST:

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Marilyn Winters, Interim City Clerk