

**ORDINANCE NUMBER O-112
ADOPTING A COUNTY GROSS RECEIPTS TAX**

**BE IT ORDAINED BY THE GOVERNING BODY OF
CHAVES COUNTY**

Section 1, Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to One-Eighth of One Percent (\$.125%) 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.

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. This County gross receipts tax shall not 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 this gross receipts tax will be used in the general fund.

Section 5. Effective Date. The effective date of this County gross receipts tax shall be July 1, 2023.

ADOPTED BY THE GOVERNING BODY OF CHAVES COUNTY, NEW MEXICO, THIS
23rd DAY OF FEBRUARY 2023.

ATTEST:

BOARD OF CHAVES COUNTY COMMISSIONERS

Cindy Fuller, Clerk

By: _____
Jeff Bilberry, Chairman