

ORDINANCE NO. 130
ADOPTING A MUNICIPAL ENVIRONMENTAL SERVICES
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ELEPHANT BUTTE:

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 one-sixteenth of one percent (.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".

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. 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.

Section 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, wastewater facilities, sewer systems and related facilities.

Section 5. Effective Date. The effective date of the municipal environmental services gross receipts tax shall be January 1, 2012.

ADOPTED BY THE GOVERNING BODY OF THE CITY OF ELEPHANT BUTTE,
THIS 7th DAY OF September 2011.

Mayor

ATTEST:

Eunice Kent
Eunice Kent

Mary Ann Dix
Mary Ann Dix, Clerk