

ORDINANCE NO. 766

AN ORDINANCE AMENDING CERTAIN PARTS, PORTIONS OR SECTIONS OF ORDINANCE NO. 761 OF THE CITY OF ROSWELL IMPOSING A MUNICIPAL SALES TAX: REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith AND, DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROSWELL, NEW MEXICO:

1. That the following Sections of Ordinance No. 761 of the City of Roswell be, and the same hereby are, amended to read as follows:

a. Section 3. A. beginning at line 18:

"Vehicles of a type subject to registration and certification of title under the provisions of 64-3-2, NMS 1953 Annotated as amended shall hereby be exempt from the payment of such tax or taxes and, that trucks or tractors not subject to such provisions, shall pay a tax of one half of one per cent upon the gross receipts of sales of such commodities;-----"

b. Add to Section 5 of said Ordinance the following paragraph:

"Specific exemptions as to the payment of such tax or taxes be, and the same hereby are, referred to, adopted and incorporated as a part of this Ordinance in manner and form for all intents and purposes as though the same be herein enumerated in haec verba as provided in 72-16-1 to 72-16-47 and 14-42-25, NMS 1953 Annotated as amended by 1959 Pocket Supplement.

c. Section 5 at line 9 substitute "(46-1-1)" for "(46-1)".

d. Section 3. B. (1) at line 5:

Redesignate "11. (n)" as "11. (p)."

e. Redesignate "11. (p)" as "11. (q)".

f. Section 11. (p) is added to said Ordinance as follows:

"The gross receipts of any person, firm, partnership, association or corporation which is presently obligated or which shall in the future become obligated to pay the City of Roswell any franchise or other special use tax which is expressly declared by the City of Roswell to be in lieu of other taxes (exclusive of ad valorem taxes or special assessment levies); provided however, that this exemption shall not apply to retail sales of tangible personal property."

g. Section 3. C. (1), Page 4 at line 1:

Delete the words "oil wells".

Add to said sub-section the following paragraph:

"Provided further however, that the gross receipts of the business of every person engaged or continuing in the business of severing oil, natural gas or carbon dioxide gas from the soil are hereby exempted from the payment of such tax or taxes under this Ordinance."

2. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

