

File

ORDINANCE NO. 888

AN ORDINANCE RELATING TO MUNICIPAL SALES TAX, AMENDING SUBSECTIONS C. (11) AND G. OF SECTION 2, ORDINANCE NO. 877 OF THE CITY OF ROSWELL IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 57, 1968 SESSION LAWS OF THE STATE OF NEW MEXICO (72-16A-3, NMS 1953); REPEALING CERTAIN SECTIONS AND ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT OR INCONSISTENT HEREWITH AND, DECLARING AN EMERGENCY.

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

Section 1. That Subsections C. (11) and G., respectively, of Section 2, Ordinance No. 877 be, and the same hereby are amended to read as follows, to-wit:

C. "Contracting" includes, but is not limited to, constructing, altering, repairing, or demolishing any:

(11) Shaft, tunnel or other mining appurtenance; or

G. "Person" means:

(1) any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity, including any gas, water or electric utility owned or operated by a county, municipality or other political subdivision of the state;

(2) the United States or any agency or instrumentality thereof, the state of New Mexico or any political subdivision thereof.

Section 2. SAVINGS CLAUSE. The amended definitions herein provided shall not apply to any taxable event that occurred prior to the effective date of this ordinance. The payment, collection or enforcement of taxes, the liability for payment of which was incurred by reason of events occurring prior to the effective date of this ordinance, is to be accomplished according to the provisions of the applicable ordinances previously in force in manner and form as though this ordinance had not been passed and adopted.

Section 3. REPEALER. All ordinances or parts of ordinances in conflict or inconsistent herewith are hereby repealed to the extent only of such inconsistency, provided, however, that nothing contained in the section shall in any manner affect pending actions founded upon any prior ordinance or parts thereof.

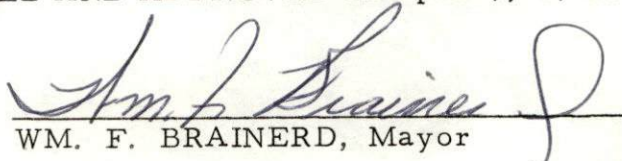
Section 4. SEVERABILITY. If any part or application of this ordinance is held invalid, the remainder, or application to other situations or persons, shall not be affected.

Section 5. EMERGENCY. This ordinance is hereby declared to be an emergency measure on the ground of urgent public need, and it is therefore to become effective immediately upon its passage and publication as provided by law.

Section 6. EFFECTIVE DATE. The effective date of this ordinance shall be April 10, 1968. The City Clerk is hereby directed to make publication of this ordinance in summary form by number and title only, such publication to be signed by the Mayor and attested by the City Clerk under official seal of the city, bearing notice that said ordinance is on file in the office of the City Clerk and may be inspected during business hours.

PASSED, ADOPTED, SIGNED AND APPROVED on April 9, 1968.

CITY SEAL


WM. F. BRAINERD, Mayor

ATTEST:


W. M. FOSTER, City Clerk