

ORDINANCE NO. 1060

AN ORDINANCE ADOPTING AN ADDITIONAL
MUNICIPAL GROSS RECEIPTS TAX.

BE IT ORDAINED BY THE GOVERNING BODY OF the City of Roswell,
New Mexico:

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-quarter percent ($\frac{1}{4}\%$) 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 is amended. The tax imposed under this ordinance is pursuant to the Municipal Gross Receipts Tax Act as it now exists or is amended and shall be known as the "municipal gross receipts tax".

Section 2. Specific Exemptions. No municipal gross receipts tax shall be imposed on the gross receipts arising from:

A. the transmission of messages by wire or other means from one point within the municipality to another point outside the municipality;

B. 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; or

C. a business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Paragraph (3) of Subsection D of Section 7-1-6 NMSA 1978.


Section 3. Dedication. A portion of the municipal gross receipts tax is to be dedicated toward a specific purpose or area of municipal government services listed below as to purpose(s) and amount of dedication:

General fund.

Section 4. Effective Date. The effective date of the Municipal Gross Receipts Tax Ordinance shall be January 1, 1982.

ADOPTED BY THE GOVERNING BODY OF THE CITY OF ROSWELL THIS 7th
DAY OF July 19 81.

ATTEST:

A circular seal for the City of Roswell, New Mexico, featuring a central emblem and the text "CITY OF ROSWELL, NEW MEXICO" around the perimeter.
Joseph L. Carter
Municipal Clerk

R. C. Stiles
Mayor

22.46

AFFIDAVIT OF PUBLICATION

County of Chaves

State of New Mexico,

I, [Signature]

Of the Roswell Daily Record, a daily newspaper published at Roswell, New Mexico, do solemnly swear that the clipping hereto attached was published once a week in the regular and entire issue of said paper and not in a supplement thereof for a period

of one weeks

beginning with the issue dated July 13, 1981

and ending with the issue dated July 13, 1981

[Signature]
Manager

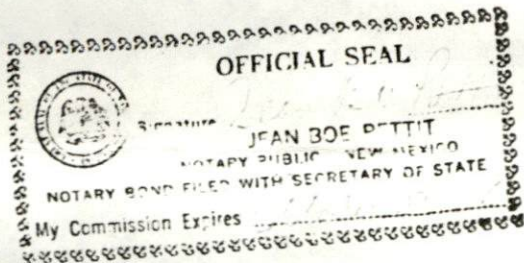
Sworn and subscribed to before me

this 13th day of July, 1981

Notary Public

My commission expires _____

(Seal) _____, 19____



CITY OF ROSWELL

JUL 15 1981

Publish July 13, 1981

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BE IT ORDAINED BY THE GOVERNING BODY OF THE City of Roswell, New Mexico:

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 the one-quarter percent (1/4%) 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 is amended. The tax imposed under this ordinance is pursuant to the Municipal Gross Receipts Tax Act as it now exists or is amended and shall be known as the "municipal gross receipts tax".

Section 2. Specific Exemptions. No municipal gross receipts tax shall be imposed on the gross receipts arising from:

A. the transmission of messages by wire or other means from one point within the municipality to another point outside the municipality;

B. 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; or

C. a business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Paragraph (3) of Subsection D of Section 7-1-6 NMSA 1978.

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General fund.

Section 4. Effective Date. The effective date of the Municipal Gross Receipts Tax Ordinance shall be January 1, 1982.

ADOPTED BY THE GOVERNING BODY OF THE CITY OF ROSWELL THIS 7th DAY OF JULY 1981.

ATTEST:

Sarah L. Carter
Municipal Clerk

L.C. Stiles
Mayor