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SENATE BILL 221

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Allen V. Hurt

AN ACT

RELATING TO TAXATION; AUTHORIZING CERTAIN COUNTIES TO IMPOSE A COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the County Local Option Gross Receipts Taxes Act is enacted to read:

"~~[NEW MATERIAL]~~ COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX--AUTHORITY TO IMPOSE--ORDINANCE REQUIREMENTS-- USE OF REVENUE-- ELECTION. --

A. The majority of the members of the governing body of an eligible county may enact an ordinance imposing an excise tax at a rate not to exceed one-fourth of one percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business. The tax

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1 may be imposed in one or more increments of one-sixteenth of
2 one percent not to exceed an aggregate rate of one-fourth of
3 one percent. The tax shall be imposed for a period of not
4 more than ten years from the effective date of the ordinance
5 imposing the tax. Having once enacted an ordinance under this
6 section, the governing body may enact subsequent ordinances
7 for succeeding periods of not more than ten years, provided
8 each such ordinance meets the requirements of the County Local
9 Option Gross Receipts Taxes Act with respect to the tax
10 imposed by this section.

11 B. The tax imposed by this section may be referred
12 to as the "county emergency communications and emergency
13 medical services tax".

14 C. The governing body, at the time of enacting an
15 ordinance imposing a rate of tax authorized in Subsection A of
16 this section, shall dedicate the revenue to one or both of the
17 following purposes:

18 (1) operation of an emergency communications
19 center that has been determined by the local government
20 division of the department of finance and administration to be
21 a consolidated public safety answering point; or

22 (2) operation of emergency medical services
23 provided by the county.

24 D. An ordinance imposing any increment of the
25 county emergency communications and emergency medical services

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1 tax shall not go into effect until after an election is held
2 and a majority of the voters in the county voting in the
3 election vote in favor of imposing the tax. The governing
4 body shall adopt a resolution calling for an election within
5 seventy-five days of the date the ordinance is adopted on the
6 question of imposing the tax. The question may be submitted
7 to the voters as a separate question at a general election or
8 at a special election called for that purpose by the governing
9 body. A special election shall be called, conducted and
10 canvassed in substantially the same manner as provided by law
11 for general elections. In any election held, the ballot shall
12 clearly state the purpose to which the revenue will be
13 dedicated pursuant to Subsection C of this section. If a
14 majority of the voters voting on the question approve the
15 imposition of the county emergency communications and
16 emergency medical services tax, then the ordinance shall
17 become effective in accordance with the provisions of the
18 County Local Option Gross Receipts Taxes Act. If the question
19 of imposing the county emergency communications and emergency
20 medical services tax fails, the governing body shall not again
21 propose the imposition of any increment of the tax for a
22 period of one year from the date of the election.

23 E. For the purposes of this section, "eligible
24 county" means a county that operates or, pursuant to a joint
25 powers agreement, is served by an emergency communications

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1 center that has been determined by the local government
2 division of the department of finance and administration to be
3 a consolidated public safety answering point. "

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