

**CORRECTED**

**INCORPORATED COUNTY OF LOS ALAMOS ORDINANCE NO. 725**

**AN ORDINANCE ADOPTING A ONE-HALF OF ONE PERCENT ~~(.05%)~~ (.5%)  
MUNICIPAL GROSS RECEIPTS TAX, BEING EFFECTIVE JANUARY 1, 2024**

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE  
INCORPORATED COUNTY OF LOS ALAMOS:**

**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-half of one percent (.5%) 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 “unrestricted municipal 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 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 gross receipts tax will be used for general purposes.

**Section 5. Effective Date.** The effective date of the municipal gross receipts tax shall be January 1, 2024, after the expiration of three months from the date this ordinance is adopted.

**ADOPTED BY THE GOVERNING BODY OF THE INCORPORATED COUNTY OF LOS  
ALAMOS** this 27<sup>th</sup> day of June 2023.

**COUNCIL OF THE INCORPORATED  
COUNTY OF LOS ALAMOS**

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**Denise Derkacs,  
Council Chair**

**ATTEST: (Seal)**

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**Naomi D. Maestas,  
Los Alamos County Clerk**