



COUNTY OF MORA

RESOLUTION NO. 2020-023

A RESOLUTION REDISTRIBUTING MONIES GENERATED FROM THE FIRE PROTECTION EXCISE TAX

WHEREAS, the Governing Body in and for the County of Mora, State of New Mexico, did, on August 13, 1996, adopt a County Fire Protection Excise Tax, equal to one-fourth of one percent (0.25%) of the gross receipts reported or required to be reported by the person(s) pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists; and,

WHEREAS, on November 12, 2013, Mora County Resolution 13-103 was adopted, distributing and allocating the County portion of the Fire Excise Tax; and,

WHEREAS, the distribution of the Fire Excise Tax was and is currently distributed equally to thirteen entities, including each of the eleven fire districts, the fire chief's association and the ambulance fund; and,

WHEREAS, according to state law, proceeds from the tax may be dedicated for the operational expenses (exclusive of salaries), ambulance services or capital outlay costs of independent fire districts or for ambulance services provided by the county (FYI C120-Gross Receipt Tax options, NM Taxation and Revenue Department, 2009); and,

WHEREAS, the practice of Mora County is to distribute revenue generated from the Fire Protection Excise Tax on a quarterly basis; and,

WHEREAS, the County Commission does possess the authority to re-distribute monies generated by this tax, as necessary for the functional and effective operations of affected departments; and,

WHEREAS, the County has determined that the ambulance fund is an enterprise fund, and must operate wholly from revenues and not subsidies from the general fund; and,

WHEREAS, the ambulance fund needs to increase revenues to continue to fund operational expenses;

NOW, THEREFORE, BE IT RESOLVED, that the County Commission does elect to redistribute the Fire Protection Excise Tax as follows:

- 25% of the total distribution shall be allocated to the ambulance fund, for operational expenditures; and,

- 75% of the total distribution shall be allocated in equal parts, to each of the fire districts as well as the fire chief's association;


BE IT FURTHER RESOLVED that this resolution supersedes any and all prior resolutions regarding the distribution of the Fire Protection Excise Tax.

PASSED, APPROVED AND ADOPTED THIS 23rd TH DAY OF April, 2020

BOARD OF COUNTY COMISSIONERS:



Lionor F. Maestas, Chair



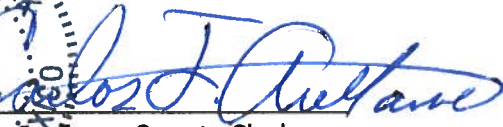
Veronica M. Serna, Vice-Chair



Alfonso J. Griego, Member



Attest:



Carlos J. Arellano, County Clerk

Carlos J. Arellano, County Clerk