INCORPORATED COUNTY OF LOS ALAMOS ORDINANCE NO. 748

AN ORDINANCE ADOPTING A .0125% COUNTY GROSS RECEIPTS TAX, BEING EFFECTIVE JULY 1, 2026

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 County for the privilege of engaging in business in the County an excise tax equal to .0125% 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 County Local Option Gross Receipts Taxes Act.

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 County 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 County to another point outside the County; or
B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the County gross receipts tax shall be used for general purposes.

Section 5. Effective Date. The effective date of the County gross receipts tax shall be July 1, 2026.

ADOPTED BY THE GOVERNING BODY OF THE INCORPORATED COUNTY OF LOS ALAMOS this 28th day of October 2025.

COUNCIL OF THE INCORPORATED COUNTY OF LOS ALAMOS

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Theresa Cull,
Council Chair

ATTEST: (Seal)

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Michael D. Redondo,
Los Alamos County Clerk