

FYI-C120

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For Your Information

County Gross Receipts Tax Options and Procedures

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County Gross Receipts Tax

This publication outlines the various county gross receipts tax programs administered by the Department, as well as the requirements for imposing, amending, or repealing a county gross receipts tax ordinance.

County gross receipts taxes are collected concurrently and in the same manner as the state gross receipts tax. Counties must notify the Department at least three months prior to the effective date (July 1) of any ordinance that imposes or modifies tax rates. The notification must include election results and written confirmation regarding the status of any petition calling for a referendum. Local option tax rate changes are combined with the state gross receipts tax rate and incorporated into the Gross Receipts Tax Rate Schedule, which is updated and provided to taxpayers annually on July 1. The Department is authorized and required to charge an administrative fee on the net amount distributed to counties (Section 7-1-6.41).

Effective July 1, 2019, House Bill 479 removes restrictions on the use of several county local option gross receipts taxes. As a result, certain restricted local option rates are repealed, and the unrestricted countywide local option rate increases from 7/16 percent to 1.25 percent. The unrestricted county remainder additional local option rate is capped at 0.5 percent. Several local option taxes were not repealed and continue to contribute to the total rate imposed in each county. Some new replacement authorizations will require voter approval. The bill also removes restrictions on the use of various increments of the County Gross Receipts Tax and establishes procedures and protections for situations in which local option gross receipts taxes have been pledged for revenue bond repayment.

House Bill 479 also retains the cap on local government local option gross receipts taxes but modifies voter approval requirements. For countywide local options, new authorizations that exceed 1.25 percent minus 0.25 percent (a net of 1.00 percent) must be submitted to voters. For county-area (county remainder) local options, new authorizations exceeding 0.12 percent require an election. Increments up to a total of 0.25 percent may not take effect until approved by a majority of voters in the county. Increments approved by voters prior to the bill's effective date are included as voter-approved increments and are "grandfathered," meaning they are not subject to additional voter approval. Local governing bodies may submit any local option gross receipts tax to voters. If a county is on a payment plan with the Department, certain restrictions may apply.

The Department distributes net receipts from county gross receipts taxes to counties on or before the last day of the month following the month of collection.

Effective Date of Ordinance

7-20E-3

A. The governing body of a county imposing a tax or an increment of tax authorized by the County Local Option Gross Receipts and Compensating Taxes Act or any other county local option gross receipts tax act that is subject to optional referendum selection shall select, when enacting the ordinance imposing the tax, one of the following referendum options:

(1) except as provided in Subsection C of this section, the ordinance imposing the tax or increment of tax shall go into effect on July 1 in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act, but an election may be called in the county on the question of approving or disapproving that ordinance as follows:

(a) an election shall be called when: 1) in a county having a referendum provision in its charter, a petition requesting such an election is filed pursuant to the requirements of that provision in the charter and signed by the number of registered voters in the county equal to the number of registered voters required in its charter to seek a referendum; and 2) in all other counties, a petition requesting such an election is filed with the county clerk within sixty days of enactment of the ordinance by the governing body and the petition has been signed by a number of registered voters in the county equal to at least five percent of the number of the voters in the county who were registered to vote in the most recent general election;

(b) the signatures on the petition requesting an election shall be verified by the county clerk. If the petition is verified by the county clerk as containing the required number of signatures of registered voters, the governing body shall adopt a resolution calling an election on the question of approving or disapproving the ordinance. The election shall be held within sixty days after the date the petition is verified by the county clerk, or it may be held in conjunction with a general election if that election occurs within sixty days after the date of the verification. The election shall be called, held, conducted and canvassed in substantially the same manner as provided by law for general elections; and

(c) if a majority of the registered voters voting on the question approves the ordinance, the ordinance shall go into effect on July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act. If at such an election a majority of the registered voters voting on the question disapproves the ordinance, the ordinance imposing the tax shall be deemed repealed and the question of imposing the tax or increment of tax shall not be considered again by the governing body for a period of one year from the date of the election; or

(2) the ordinance imposing the tax or increment of tax shall not go into effect until after an election is held and a simple majority of the registered voters of the county voting on the question votes in favor of imposing the tax or increment of tax. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax or increment of tax. Such questions may be

submitted to the voters and voted upon as a separate question at any general election or at any special election called for that purpose by the governing body. The election upon the question shall be called, held, conducted and canvassed in substantially the same manner as may be provided by law for general elections. If the question of imposing the tax or increment of tax fails, the governing body shall not again propose the tax or increment of tax for a period of one year after the election.

B. Except as provided in Subsection C of this section, an ordinance imposing, amending or repealing a tax or an increment of tax authorized by the County Local Option Gross Receipts and Compensating Taxes Act shall be effective on the first July 1 after the expiration of at least three months from the date the adopted ordinance is mailed or delivered to the department.

C. If the governor declares a state of emergency, or if there is an unforeseen occurrence that would cause a county's reserves to drop below the amount required by the local government division of the department of finance and administration, as certified by the division, an ordinance imposing a tax or an increment of a tax may become effective on the first January 1 after the expiration of at least three months after such a declaration or event and notification to the department.

D. The ordinance imposing, amending or repealing a tax or an increment of tax shall include the effective date.

**Ordinance shall conform to certain provisions of the Gross Receipts and
Compensating Tax Act and requirements of the department
7-20E-4**

An ordinance imposing a tax under the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act] shall adopt by reference the same definitions and the same provisions relating to exemptions and deductions as are contained in the Gross Receipts and Compensating Tax Act [Chapter 7, Article 9 NMSA 1978] then in effect and as it may be amended from time to time.

The governing body of any county imposing a tax under the County Local Option Gross Receipts Taxes Act shall impose the tax by adopting the model ordinance with respect to the tax furnished to the county by the department. An ordinance that does not conform substantially to the model ordinance of the department is not valid.

**Copy of ordinance to be submitted to department
7-20E-6**

A certified copy of any ordinance imposing or repealing a tax or an increment of a tax authorized under the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act] or changing the tax rate imposed shall be mailed or delivered to the department within five days after the later of the date the ordinance is adopted or the date the results of any election held with respect to the ordinance are certified to be in favor of the

ordinance.

Collection by department
7-20E-7

The department shall collect each tax imposed pursuant to the provisions of the County Local Option Gross Receipts and Compensating Taxes Act in the same manner and at the same time it collects the state gross receipts and compensating taxes.

Interpretation of act; administration and enforcement of act
7-20E-8

A. The department shall interpret the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act].

B. The department shall administer and enforce the collection of each tax authorized under the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act], and the Tax Administration Act [Chapter 7, Article 1 NMSA 1978] applies to the administration and enforcement of each tax.

County gross receipts tax

Authority to impose rate; county health care assistance fund requirements 7-20E-9

A. A majority of the members of the governing body of a county may impose by ordinance an excise tax on the gross receipts of a person engaging in business in the county or the county area. A tax imposed pursuant to this section shall be imposed by the enactment of one or more ordinances enacting any number of increments of one-hundredth percent; provided that the total increments do not exceed the maximum rate provided in Subsections C and D of this section; and provided further that, if at the time of enacting the ordinance the total county gross receipts tax rate is not an even multiple of one-hundredth percent, the county may impose an increment in an amount sufficient to bring the total rate to an even multiple of one-hundredth percent. The governing body may, at the time of enacting the ordinance, dedicate the revenue for any county purpose.

B. The tax authorized by this section is to be referred to as the "county gross receipts tax".

C. The maximum rate of the county gross receipts tax that may be imposed on the gross receipts of any person engaging in business in a county shall not exceed one and twenty-five hundredths' percent. Of that one and twenty-five hundredths' percent:

(1) a governing body may choose to require an election to impose increments up to a total of one percent; and

(2) the remaining increments, up to a total of twenty-five hundredths percent, shall not go into effect until after an election is held and a majority of the voters in the county voting in the election votes in favor of the tax. Increments approved by voters prior to July 1, 2019, shall be included in the increments approved by the voters, as provided in this paragraph.

D. In addition to the maximum rate that may be imposed on the gross receipts of any person engaging in business in a county, the maximum rate of the county gross receipts tax that may be imposed on the gross receipts of any person engaging in business in a county area shall not exceed one-half percent. Of that one-half percent:

(1) a governing body may choose to require an election to impose increments that total twelve hundredths' percent; but

(2) the remaining increments, up to a total of thirty-eight hundredths percent, shall not go into effect until after an election is held and a majority of the voters in the county area voting in the election votes in favor of the tax. Increments approved by voters prior to July 1, 2019, shall be included in the increments approved by the voters, as provided in this paragraph.

E. A class A county with a county hospital operated and maintained pursuant to a lease or operating agreement with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico shall provide not less than one million dollars (\$1,000,000) in funds, and that amount shall be dedicated to the support of indigent patients who are residents of that

county. Funds for indigent care shall be made available each month of each year the tax is in effect in an amount not less than eighty-three thousand three hundred thirty-three dollars thirty-three cents (\$83,333.33). The interest from the investment of county funds for indigent care may be used for other assistance to indigent persons, not to exceed twenty thousand dollars (\$20,000) for all other assistance in any year.

F. A county, except a class A county with a county hospital operated and maintained pursuant to a lease or operating agreement with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico, shall be required to dedicate revenue produced by the imposition of a one-eighth percent gross receipts tax increment for the support of indigent patients who are residents of that county. A county that imposed up to two one-eighth percent increments on January 1, 1996 for support of indigent patients in the county or, after January 1, 1996, imposes a one-eighth percent increment and dedicates one-half of that increment for county indigent patient purposes shall deposit the revenue dedicated for county indigent purposes that is transferred to the county in the county health care assistance fund, and such revenues shall be expended pursuant to the Indigent Hospital and County Health Care Act [Chapter 27, Article 5 NMSA 1978].

GRANDFATHERED

County hospital emergency gross receipts tax 7-20E-12.1

A. A majority of the members of a governing body may enact an ordinance imposing an excise tax on a person engaging in business in the county for the privilege of engaging in business. The rate of the tax shall be one-fourth of one percent of the gross receipts of the person engaging in business. The tax shall be imposed for a period of not more than two years from the effective date of the ordinance imposing the tax. The tax may be imposed for an additional period not to exceed three years from the date of the ordinance imposing the tax for that period. On or after July 1, 1997:

(1) in a county described in Paragraph (1) of Subsection D of this section, the tax may be imposed for the period necessary for payment of bonds or a loan for acquisition of land or buildings for and the design, construction, equipping, remodeling or improvement of a county hospital facility, but the period shall not exceed twenty years from the effective date of the ordinance imposing the tax for that period; provided, however, that a majority of the members of a governing body that has enacted an ordinance imposing the tax pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance, enact an ordinance to extend the period of imposition of the previously imposed tax for an additional twenty years and modify the purposes for which the revenue from the tax is dedicated, consistent with one or more of the purposes permitted pursuant to this paragraph; and

(2) in a county described in Paragraph (2) of Subsection D of this section, the tax may be imposed for the period necessary for payment of bonds or a loan for acquisition, equipping, remodeling or improvement of a county health facility, but the period shall not exceed twenty years from the effective date of the ordinance imposing the tax for that period.

B. The tax imposed by this section may be referred to as the "county hospital emergency gross receipts tax".

C. At the time of enacting the ordinance imposing the tax authorized in this section:

(1) if the effective date of the tax is prior to July 1, 1997, the governing body shall dedicate the revenue for current operations and maintenance of a hospital owned by the county or a hospital with which the county has entered into a health care facilities contract; provided that a majority of the members of a governing body may enact an ordinance to change the purposes for which the revenue from a previously imposed tax is dedicated and to dedicate that revenue during the remainder of the tax imposition period to payment of bonds or a loan for acquisition of land or buildings for, and the design, construction, equipping, remodeling or improvement of, a county hospital facility; and

(2) if the effective date of the tax is on or after July 1, 1997:

(a) the governing body of a county described in Paragraph (1) of Subsection D of this section shall dedicate the revenue for the period of time the tax is imposed to payment of a bond or loan for acquisition, equipping, remodeling and improvement of a county hospital facility; provided, however, that a majority of the members of a governing body that has imposed the tax and dedicated the revenue from that imposition pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance imposing the tax, enact an ordinance to extend the period of imposition of the tax as provided in Paragraph (1) of Subsection A of this section and modify the purposes for which the revenue from the previously imposed tax is dedicated, and dedicate that revenue to payment of bonds or a loan for acquisition of land or buildings for, and the design, construction, equipping, remodeling or improvement of, a county hospital facility; and

(b) the governing body of a county described in Paragraph (2) of Subsection D of this section shall dedicate the revenue for the period of time the tax is imposed to payment of a bond or loan for acquisition, equipping, remodeling and improvement of a county health facility.

D. As used in this section, "county" means:

(1) a class B county with a population of less than ten thousand according to the 1990 federal decennial census and with a net taxable value for rate-setting purposes for the 1993 property tax year in excess of one hundred million dollars (\$100,000,000); or

(2) a class B county with a population of less than ten thousand according to the 1990 federal decennial census and with a net taxable value for rate-setting purposes for the 1997 property tax year of more than one hundred million dollars (\$100,000,000) but less than one hundred twenty million dollars (\$120,000,000).

County hospital gross receipts tax 7-20E-12.2

A. Upon submission of a resolution to the governing body pursuant to Subsection D of this section, the governing body of a county shall enact an ordinance imposing or reimposing an excise tax at a rate of one-half percent on any person engaging in business in the county for the privilege of engaging in business in the county. The tax imposed pursuant to this section may be referred to as the "county hospital gross receipts tax".

B. The governing body, at the time of enacting an ordinance imposing a tax pursuant to this section, shall dedicate:

(1) twenty-five percent of the revenue to support a nursing program administered by a state university or branch of a state university within the boundaries of the county; and

(2) the remainder of the revenue for the payment of gross receipts tax bonds for hospital capital projects in the county. The tax shall be imposed for the period

necessary for payment of the principal and interest on the revenue bonds issued to accomplish the purpose for which the revenue is dedicated, but the period shall not exceed ten years from the effective date of the ordinance imposing the tax.

C. The governing body may reimpose a county hospital gross receipts tax to be effective upon termination of a previously imposed county hospital gross receipts tax by following the procedures set forth in this section.

D. An ordinance imposing the county hospital gross receipts tax shall not go into effect until after an election is held and a majority of the voters in the county voting in the election votes in favor of imposing the tax. The governing body shall adopt a resolution calling for an election on the question of imposing the tax. The election shall be held pursuant to the Local Election Act [Chapter 1, Article 22 NMSA 1978]. If a majority of the voters voting on the question approves the ordinance imposing the tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act. If the question of imposing the tax fails, the governing body shall not again propose the imposition of the tax for a period of one year from the date of the election.

E. The proceeds from revenue bonds issued for purposes provided by this section shall be administered by the governing body for the purposes authorized in this section and as set out in the resolution submitted by the boards to the governing body.

F. As used in this section:

(1) "capital projects" means the designing, constructing and equipping of hospital buildings; the remodeling, renovating or making additions to and equipping existing hospital buildings; or the improving or equipping of the grounds of hospital buildings; and

(2) "county" means a class B county with a population of less than thirty-seven thousand according to the most recent federal decennial census and a net taxable value for property tax purposes of more than one billion five hundred ninety million dollars (\$1,590,000,000) but less than two billion dollars (\$2,000,000,000).

Special county hospital gross receipts tax; ordinance requirements 7-20E-13

A. The majority of the members of the governing body may enact an ordinance imposing an excise tax on any person engaging in business in the county for the privilege of engaging in business. The rate of the tax shall be one-eighth percent of the gross receipts of the person engaging in business. The tax shall be imposed for a period of not more than five years from the effective date of the ordinance imposing the tax. Having once enacted an ordinance under this section, the governing body may enact subsequent ordinances for succeeding periods of not more than five years; provided that each such ordinance meets the requirements of the County Local Option Gross Receipts and Compensating Taxes Act with respect to the tax imposed by this section.

B. The tax imposed by this section may be referred to as the "special county hospital gross receipts tax".

C. For the purposes of this section, "county" means:

(1) a county:

(a) having a population of more than ten thousand but less than ten thousand six hundred, according to the last federal decennial census or any subsequent decennial census, and having a net taxable value for rate-setting purposes for the 1986 property tax year or any subsequent year of more than eighty-two million dollars (\$82,000,000) but less than eighty-two million three hundred thousand dollars (\$82,300,000);

(b) that has imposed a rate of one dollar fifty cents (\$1.50) to each one thousand dollars (\$1,000) of net taxable value of property as defined in the Property Tax Code [Chapter 7, Articles 35 through 38 NMSA 1978] for property taxation purposes in the county and to each one thousand dollars (\$1,000) of the assessed value of products severed and sold in the school district as determined under the Oil and Gas Ad Valorem Production Tax Act [Chapter 7, Article 32 NMSA 1978] and the Oil and Gas Production Equipment Ad Valorem Tax Act [Chapter 7, Article 34 NMSA 1978] or has made an appropriation of funds or has imposed another tax that produces an amount not less than the revenue that would be produced by applying a rate of one dollar fifty cents (\$1.50) to each one thousand dollars (\$1,000) of net taxable value of property as defined in the Property Tax Code for property taxation purposes in the school district and to each one thousand dollars (\$1,000) of the assessed value of products severed and sold in the school district as determined under the Oil and Gas Ad Valorem Production Tax Act and the Oil and Gas Production Equipment Ad Valorem Tax Act. The proceeds of any tax imposed or appropriation made shall be dedicated for current operations and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county; and

(c) having qualified at any time under this definition shall continue to be qualified as a county and authorized to implement the provisions of this section; and

(2) a class B county having a population of more than seventeen thousand five hundred but less than nineteen thousand according to the 1990 federal decennial census and having a net taxable value for property tax rate- setting purposes of under three hundred million dollars (\$300,000,000).

D. The governing body of a county described in Paragraph (1) of Subsection C of this section shall, at the time of enacting an ordinance imposing the rate of the tax authorized in Subsection A of this section, dedicate the revenue for current operations and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county, and the use of these proceeds shall be for the care and maintenance of sick and indigent persons and shall be an expenditure for a public purpose. In any election held, the ballot shall clearly state the purpose to which the revenue will be dedicated, and the revenue shall be used by the county for that purpose.

E. The governing body of a county described in Paragraph (2) of Subsection C of this section shall, at the time of enacting an ordinance imposing the rate of the tax authorized in Subsection A of this section, dedicate the revenue for county ambulance transport costs or for operation of a rural health clinic. In any election held, the ballot shall clearly state the purposes

to which the revenue will be dedicated, and the revenue shall be used by the county for those purposes.

F. Any ordinance enacted under the provisions of Subsection A of this section shall include an effective date of July 1 in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act.

G. The ordinance shall not go into effect until after an election is held and a simple majority of the qualified electors of the county voting in the election vote in favor of imposing the special county hospital gross receipts tax. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax. The question may be submitted to the qualified electors and voted upon as a separate question in a general election or in any special election called for that purpose by the governing body. A special election upon the question shall be called, held, conducted and canvassed in substantially the same manner as provided by law for general elections. If the question of imposing a special county hospital gross receipts tax fails, the governing body shall not again propose a special county hospital gross receipts tax for a period of one year after the election. A certified copy of any ordinance imposing a special county hospital gross receipts tax shall be mailed to the department within five days after the ordinance is adopted in any election called for that purpose.

H. A single election may be held on the question of imposing a special county hospital gross receipts tax as authorized in this section and on the question of imposing a mill levy pursuant to the Hospital Funding Act [Chapter 4, Article 48B NMSA 1978].

**Special county hospital gross receipts tax; use of proceeds
7-20E-14**

The funds provided through the special county hospital gross receipts tax shall be administered by the governing body of the county. In a county described in Paragraph (1) of Subsection C of Section 7-20E-13 NMSA 1978, the funds shall be disbursed by the county treasurer to a hospital within the county, subject to the approval by the governing body of a budget or plan for use of the funds submitted by that hospital's governing board.

**County health care gross receipts tax; authority to impose rate
7-20E-18**

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate of one-sixteenth percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. Any ordinance imposing an excise tax pursuant to this section shall not be subject to a referendum. The governing body of a county shall, at the time of enacting an ordinance imposing the tax, dedicate the revenue to the county-supported Medicaid fund. This tax is to be referred to as the "county health care gross receipts tax".

B. In addition to the imposition of the county health care gross receipts tax authorized by Subsection A of this section, the majority of the members of the governing body of a county having a population of more than five hundred thousand persons according to the most recent federal decennial census may enact an ordinance imposing an additional one-sixteenth percent increment of county health care gross receipts tax; provided that the imposition of the additional increment shall be for a period that ends no later than June 30, 2009. To continue an increment after June 30, 2009 or beyond any five-year period for which the increment has been imposed, the members of the governing body shall review the need for the increment and if the majority of the members vote in favor of continuing the increment imposed pursuant to this subsection, the increment shall be imposed for an additional period of five years. The governing body of the county shall, at the time of enacting an ordinance imposing the additional increment of county health care gross receipts tax, dedicate the revenue to the support of indigent patients.

C. Any ordinance enacted pursuant to the provisions of Subsection A or B of this section shall include an effective date of July 1 in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act.

**County education gross receipts tax; authority to impose
7-20E-20**

A. Upon submission of a resolution to the governing body pursuant to Subsection D of this section, the governing body of a county shall enact an ordinance imposing or reimposing an excise tax at a rate of one-half of one percent on any person engaging in business in the county for the privilege of engaging in business in the county. The tax imposed pursuant to this section may be referred to as the "county education gross receipts tax".

B. The governing body, at the time of enacting an ordinance imposing a county education gross receipts tax pursuant to this section shall dedicate the revenue only for the payment of education gross receipts tax bonds for public school capital projects and off-campus instruction program capital projects, if any, in the county. The tax shall be imposed for the period necessary for payment of the principal and interest on the county education gross receipts tax revenue bonds issued to accomplish the purpose for which the revenue is dedicated, but the period shall not exceed ten years from the effective date of the ordinance imposing the tax.

C. The governing body may reimpose a county education gross receipts tax to be effective upon termination of a previously imposed county education gross receipts tax by following the procedures set forth in this section.

D. Upon a finding of need, the boards of every school district in a county that is either located wholly within the exterior boundaries of the county or that has a student membership no more than ten percent of whom reside outside the exterior boundaries of the county may enter into a joint agreement to submit a resolution to the governing body of the county requiring the governing body to impose a county education gross receipts tax and to issue county education gross receipts tax revenue bonds for funding public school capital projects and, if applicable, off-campus instruction program capital projects. The boards must agree to provide at least one-fourth of the bond proceeds for capital projects for an off-campus instruction program, if one of the

school districts in the county has established such a program. The remaining revenues shall be distributed proportionately to each school district for public school capital outlay projects, including capital projects at charter schools and state-chartered charter schools within the district, based on the ratio that the population of each school district, according to the 2010 federal decennial census, bears to the population of all of the school districts in the county that are parties to the agreement.

E. An ordinance imposing the county education gross receipts tax shall not go into effect until after an election is held and a majority of the voters in the county voting in the election votes in favor of imposing the tax. The governing body shall adopt a resolution calling for an election within sixty days of the date the ordinance is adopted on the question of imposing the tax. The question shall be submitted to the voters of the county as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the county education gross receipts tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act]. If the question of imposing the county education gross receipts tax fails, a resolution from the boards of school districts in the county may not again be proposed to the governing body requesting imposition of the tax for a period of one year from the date of the election.

F. The proceeds from county education gross receipts tax revenue bonds shall be administered by the governing body and disbursed by the county treasurer to the respective school districts in the amounts and for the purposes authorized in this section and as set out in the resolution submitted by the boards to the governing body.

County emergency communications and emergency medical and behavioral health services tax; authority to impose countywide or only in the county area
7-20E-21

A. The majority of the members of the governing body of an eligible county that does not have in effect a tax imposed pursuant to Subsection B of this section may enact an ordinance imposing an excise tax at a rate not to exceed one-fourth percent of the gross receipts of a person engaging in business in the county for the privilege of engaging in business. The tax imposed by this subsection may be referred to as the "countywide emergency communications and emergency medical and behavioral health services tax".

B. The majority of the members of the governing body of an eligible county that does not have in effect a tax imposed pursuant to Subsection A of this section may enact an ordinance imposing an excise tax at a rate not to exceed one-fourth percent of the gross receipts of a person engaging in business in the county area for the privilege of engaging in business. The tax imposed by this subsection may be referred to as the "county area emergency communications and emergency medical and behavioral health services tax".

C. The taxes authorized in Subsections A and B of this section may be imposed in one or more increments of one-sixteenth percent not to exceed an aggregate rate of one-fourth percent.

D. The governing body, at the time of enacting an ordinance imposing a rate of tax authorized in Subsection A or B of this section, shall dedicate the revenue to one or more of the following purposes:

- (1) operation of an emergency communications center that has been determined by the local government division of the department of finance and administration to be a consolidated public safety answering point. That operation may include the construction, improvement, remodel or purchase of one or more buildings to use as an emergency communications center or the purchase of emergency communications equipment for the center;
- (2) operation of emergency medical services provided by the county, including the purchase of ambulatory transport vehicles; or
- (3) provision of behavioral health services, including alcohol abuse and substance abuse treatment.

E. An ordinance imposing any increment of the countywide emergency communications and emergency medical and behavioral health services tax or the county area emergency communications and emergency medical and behavioral health services tax shall not go into effect until after an election is held and a majority of the voters voting in the election votes in favor of imposing the tax. In the case of an ordinance imposing an increment of the countywide emergency communications and emergency medical and behavioral health services tax, the election shall be conducted countywide. In the case of an ordinance imposing the county area emergency communications and emergency medical and behavioral health services tax, the election shall be conducted only in the county area. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax. The question may be submitted to the voters as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. In any election held, the ballot shall clearly state the purpose to which the revenue will be dedicated pursuant to Subsection D of this section. If a majority of the voters voting on the question approves the imposition of the countywide emergency communications and emergency medical and behavioral health services tax or the county area emergency communications and emergency medical and behavioral health services tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act]. If the question of imposing the tax fails, the governing body shall not again propose the imposition of any increment of either tax for a period of one year from the date of the election.

F. For the purposes of this section, "eligible county" means:

- (1) a county that operates or, pursuant to a joint powers agreement, is served by an emergency communications center that has been determined by the local government division of the department of finance and administration to be a consolidated

public safety answering point; or

(2) in the case of a county imposing the tax for the purposes provided in Paragraph

(3) of Subsection D of this section, a county that operates or contracts for the operation of a behavioral health services facility providing alcohol abuse, substance abuse and inpatient and outpatient behavioral health treatment.

County regional transit gross receipts tax
7-20E-23

A. Upon a request by resolution of the board of directors of a regional transit district, a majority of the members of the governing body of each county that is within the district shall impose by identical ordinances an excise tax at the rate specified in the resolution, but not to exceed one-half percent of the gross receipts of any person engaging in business in the district for the privilege of engaging in business. A tax imposed pursuant to this section may be imposed by one or more ordinances, each imposing any number of tax rate increments, but an increment shall not be less than one-sixteenth percent of the gross receipts of any person engaging in business in the district and the aggregate of all rates shall not exceed one-half percent of the gross receipts of any person engaging in business in the district. The tax may be referred to as the "county regional transit gross receipts tax".

B. Each governing body, at the time of enacting an ordinance imposing the tax authorized in Subsection A of this section, shall dedicate the revenue for the purposes authorized by the Regional Transit District Act [Chapter 73, Article 25 NMSA 1978].

C. An ordinance imposing a county regional transit gross receipts tax shall not go into effect until after a joint election is held by all counties within the district and a majority of the voters of the district voting in the election votes in favor of imposing the tax. Each governing body shall adopt an ordinance calling for a joint election within seventy-five days of the date the resolution is adopted on the question of imposing the tax. The question shall be submitted to the voters of the district as a separate question at a general election or at a joint special election called for that purpose by each governing body. A joint special election shall be called, conducted and canvassed substantially in the same manner as provided by law for general elections. If a majority of the voters in the district voting on the question approves the ordinance imposing the county regional transit gross receipts tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act]. If the question of imposing the county regional transit gross receipts tax fails, the governing bodies shall not again propose the imposition of any increment of the tax for a period of one year from the date of the election.

D. The governing body of a county imposing a county regional transit gross receipts tax shall transfer all proceeds from the tax to the regional transit district for the purposes specified in the ordinance and in accordance with the provisions of the Regional Transit District Act.

E. As used in this section, "county within the district" means a county within which lies any portion of a regional transit district.

**County regional spaceport gross receipts tax
7-20E-25**

A. A majority of the members of the governing body of a county that desires to become a member of a regional spaceport district pursuant to the Regional Spaceport District Act [5-16-1 to 5-16-13 NMSA 1978] shall impose by ordinance an excise tax at a rate not to exceed one-half percent of the gross receipts of a person engaging in business in the district area of the county for the privilege of engaging in business. A tax imposed pursuant to this section may be imposed by one or more ordinances, each imposing any number of tax rate increments, but an increment shall not be less than one-sixteenth percent of the gross receipts of a person engaging in business in the district area of the county, and the aggregate of all rates shall not exceed one-half percent of the gross receipts of a person engaging in business in the district area of the county. The tax may be referred to as the "county regional spaceport gross receipts tax".

B. A governing body, at the time of enacting an ordinance imposing the tax authorized in Subsection A of this section, shall dedicate a minimum of seventy-five percent of the proceeds of the revenue to the regional spaceport district for the financing, planning, designing and engineering and construction of a spaceport or for projects or services of the district pursuant to the Regional Spaceport District Act and may dedicate no more than twenty-five percent of the revenue for spaceport-related projects as approved by resolution of the governing body of the county.

C. An ordinance imposing a county regional spaceport gross receipts tax shall not go into effect until after an election is held and a majority of the voters of the district area of the county voting in the election votes in favor of imposing the tax. The governing body shall adopt an ordinance calling for an election within seventy-five days of the date the resolution is adopted on the question of imposing the tax. The question shall be submitted to the voters of the district area of the county as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed substantially in the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the county regional spaceport gross receipts tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act [County Local Option Gross Receipts and Compensating Taxes Act]. If the question of imposing the county regional spaceport gross receipts tax fails, the governing body shall not again propose the imposition of an increment of the tax for a period of one year from the date of the election.

D. The governing body of a county imposing a county regional spaceport gross receipts tax shall transfer a minimum of seventy-five percent of all proceeds from the tax to the regional spaceport district of which it is a member for the purposes in accordance with the provisions of the Regional Spaceport District Act. The governing body of a county imposing a county regional spaceport gross receipts tax may retain no more than twenty-five percent of the county regional spaceport gross receipts tax for spaceport-related projects as approved by the resolution of the governing body of the county.

E. As used in this section, "district area of the county" means that portion of a county that is outside the boundaries of a municipality and that is within the boundaries of a regional spaceport district of which the county is a member; provided that if no municipality within the county has imposed a municipal regional spaceport gross receipts tax, "district area of the county" may mean the area within the boundaries of the county that is within the boundaries of a regional spaceport district of which the county is a member.

Water and sanitation gross receipts tax
7-20E-26

A. An excise tax imposed by a governing body pursuant to this section may be referred to as the "water and sanitation gross receipts tax". The water and sanitation gross receipts tax shall be imposed by a governing body as set forth in this section, contingent upon a majority of the voters voting in an election on the question of whether to impose a water and sanitation gross receipts tax voting in favor of the imposition.

B. Upon receipt of a resolution adopted and submitted by the board of directors of a water and sanitation district that requests the governing body to impose a water and sanitation gross receipts tax on behalf of the water and sanitation district, a governing body shall enact an ordinance imposing a water and sanitation gross receipts tax in that water and sanitation district. The ordinance shall impose the tax at a rate of one-fourth percent on a person engaging in business within the area of the county located within the water and sanitation district for the privilege of engaging in business within that water and sanitation district within the county.

C. The governing body, at the time of enacting an ordinance imposing a water and sanitation gross receipts tax authorized pursuant to Subsection A of this section, shall dedicate the revenue only for the operation of the water and sanitation district for which the tax is imposed. The tax shall be imposed for six years from the date on which the water and sanitation gross receipts tax goes into effect.

D. Within sixty days of the date the ordinance is adopted by the governing body, the governing body shall adopt a resolution calling for an election on the question of whether to impose a water and sanitation gross receipts tax. The question shall be submitted to the voters of the water and sanitation district requesting the county to impose the tax. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the water and sanitation gross receipts tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act on the first July 1 following the election approving the imposition of the tax, except as provided in Subsection E of this section. If the question of imposing the water and sanitation gross receipts tax fails, a resolution from the board of directors of the water and sanitation district initiating the request to the county to impose a water and sanitation gross receipts tax may not again be submitted to the governing body for a period of one year from the date of the election.

E. If the governor declares a state of emergency, or if there is an unforeseen occurrence that would cause a district's reserves to drop below the amount required by the local government division of the department of finance and administration, as certified by the division, an ordinance imposing a tax or an increment of a tax may become effective on the first January 1 after the expiration of at least three months after such a declaration or event and notification to the department.

F. The proceeds from the water and sanitation gross receipts tax shall be administered by the governing body and disbursed by the county treasurer to the appropriate water and sanitation district in amounts and for the purposes authorized in this section and as set out in the resolution submitted by the board of directors to the governing body. An agreement shall be entered into between the water and sanitation district and the governing body that sets out the responsibilities of both parties regarding administration, distribution and use of the revenue from the water and sanitation gross receipts tax.

Local Economic Development Act fund

5-10-14

A. The "Local Economic Development Act fund" is created in the state treasury. Income from the fund shall be credited to the fund. Money in the fund shall not revert or be transferred to any other fund at the end of a fiscal year. The department shall administer the fund, and money in the fund is appropriated to the department to pay the cost of administering the fund and for economic development projects pursuant to the Local Economic Development Act. Money in the fund shall be expended on warrants of the department of finance and administration pursuant to vouchers signed by the secretary of economic development.

B. The following may be used to provide public support for certain economic development projects of qualifying entities pursuant to Section 2 [5-10-17 NMSA 1978] of this 2021 act and shall be separately accounted for in the fund:

(1) fifty percent of the tax revenue attributable to the state gross receipts tax and the state compensating tax, as determined pursuant to Subsection A of Section 2 of this 2021 act, and distributed pursuant to Subsection A of Section 5 [7-1-6.67 NMSA 1978] of this 2021 act; and

(2) that portion of the tax revenue attributable to the local option gross receipts tax and county compensating tax imposed by a county and local option gross receipts tax and municipal compensating tax imposed by a municipality dedicated pursuant to Subsection B of Section 2 of this 2021 act and distributed pursuant to Subsection B of Section 5 of this 2021 act.

Economic development projects; restrictions on public expenditures or pledges of credit

A. No local or regional government shall provide public support for economic development projects as permitted pursuant to Article 9, Section 14 of the constitution of New Mexico except as provided in the Local Economic Development Act or as otherwise permitted by law.

B. The total amount of public money expended and the value of credit pledged in the fiscal year in which that money is expended by a local government for economic development projects pursuant to Article 9, Section 14 of the constitution of New Mexico and the Local Economic Development Act shall not exceed ten percent of the annual general fund expenditures of the local government in that fiscal year. The limits of this subsection shall not apply to:

(1) the value of any land or building contributed to any project pursuant to a project participation agreement;

(2) revenue generated through the imposition of an increment of the municipal gross receipts tax at a rate not to exceed one-fourth percent and dedicated to furthering or implementing economic development plans and projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act [Chapter 6, Article 25 NMSA 1978]; provided that no more than the greater of fifty thousand dollars (\$50,000) or ten percent of the revenue collected shall be used for promotion and administration of or professional services contracts related to the implementation of any such economic development plan adopted by the governing body;

(3) revenue generated through the imposition of an increment of the county gross receipts tax at a rate not to exceed one-eighth percent and dedicated to furthering or implementing economic development plans and projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act; provided that no more than the greater of fifty thousand dollars (\$50,000) or ten percent of the revenue collected shall be used for promotion and administration of or professional services contracts related to the implementation of any such economic development plan adopted by the governing body;

(4) the proceeds of a revenue bond issue to which municipal infrastructure gross receipts tax revenue is pledged;

(5) the proceeds of a revenue bond issue to which the revenue from an increment of the county gross receipts tax, imposed at a rate not to exceed one-eighth percent and dedicated by the ordinance imposing the increment to provide public support for projects, is pledged; or

(6) funds donated by private entities to be used for defraying the cost of a project.

C. A regional or local government that generates revenue for economic development projects to which the limits of Subsection B of this section do not apply shall create an economic development fund into which such revenues shall be deposited. The economic development fund and income from the economic development fund shall be deposited as provided by law. Money in the economic development fund may be expended only as provided in the Local Economic Development Act or the Statewide Economic Development Finance Act.

D. In order to expend money from an economic development fund for arts and cultural district purposes, cultural facilities or retail businesses, the governing body of a municipality or county that has imposed a municipal or county local option infrastructure gross receipts tax for furthering or implementing economic development plans and providing public support for projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act by referendum of the majority of the voters voting on the question approving the ordinance imposing the municipal or county infrastructure gross receipts tax before July 1, 2013 shall be required to adopt a resolution. The resolution shall call for an election to approve arts and cultural districts as a qualifying purpose and cultural

facilities or retail businesses as a qualifying entity before any revenue generated by the municipal or county local option gross receipts tax for furthering or implementing economic development plans and providing public support for projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act can be expended from the economic development fund for arts and cultural district purposes, cultural facilities or retail businesses.

E. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of approving arts and cultural districts as a qualifying purpose and cultural facilities or retail businesses as a qualifying entity eligible to utilize revenue generated by the Municipal Local Option Gross Receipts and Compensating Taxes Act [Chapter 7, Article 19D NMSA 1978] or the County Local Option Gross Receipts and Compensating Taxes Act [Chapter 7, Article 20E NMSA 1978] for furthering or implementing economic development plans and providing public support for projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act.

F. The question shall be submitted to the voters of the municipality or county as a separate question at a regular local or county election or at a special election called for that purpose by the governing body. A special local election shall be called, conducted and canvassed as provided in the Local Election Act [Chapter 1, Article 22 NMSA 1978]. A special county election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections.

G. If a majority of the voters voting on the question approves the ordinance adding arts and cultural districts and cultural facilities or retail businesses as an approved use of the local option municipal or county economic development infrastructure gross receipts tax fund, the ordinance shall become effective on July 1, after the expiration of three months from the date of the adopted ordinance. The ordinance shall include the effective date.

AMENDING AN EXISTING ORDINANCE

Only Section 4 (Dedication) of a county gross receipts tax ordinance may be amended. Any ordinance that has not been repealed remains eligible for amendment. The procedures for adopting an amending ordinance—including any required election—are identical to those used for enacting the original ordinance.

For guidance on amending other existing ordinances, contact the Department at tax.localgov@tax.nm.gov.

REPEALING EXISTING ORDINANCE

The procedures for enacting an ordinance to repeal an ordinance and any election requirements are the same as those for enacting the original ordinance.

STEPS TO ENACT AN ORDINANCE

1. Obtain a copy of the model ordinance from the Department. A Department model ordinance, after it has been completed, must be adopted as provided. Any other format requires advance approval by the Department.
2. Fill out the model ordinance. Complete Section 1 of the ordinance to indicate the proposed tax rate (.0000%) or amount that is available. Section 4 is considered general fund and can be earmarked at the local level. In Section 5 fill in the effective date of July 1, 20__ at least three months from the date the ordinance is to be delivered or mailed to the Department.

Taxation and Revenue Department
Attention Local Government Liaison
P. O. Box 630
Santa Fe, NM 87504-0630

Failure to notify the Department may result in the Department's taking no action to collect the tax. Failure to notify the Department within the required time may result in a delay of at least 12 months on the effective date of the tax.

Counties are strongly encouraged to submit draft ordinances to the Department prior to the ordinance's publication or approval by county officials. Identifying errors in the early stages of the adoption process can prevent complications during later steps and help to ensure the Department's approval of a county's ordinance and timely receipt of associated revenue.

- 3. Publish a notice of the ordinance.** The county gives notice of the proposed ordinance by publishing its title and subject matter at least two weeks prior to consideration of final action by the governing body.

- 4. Follow the appropriate election procedure.**

When a county initiates an election—or when an election is required under a positive referendum, the county must follow the established election procedures.

When a county chooses the petition process (negative referendum) and a valid petition is filed, the procedures applicable to petition-driven actions apply.

When a county chooses the petition process (negative referendum) and no valid petition is filed, or when no election is required, the county proceeds under the standard procedures for adopting the ordinance.

Questions regarding election procedures should be directed to the New Mexico Association of Counties at (505) 983-2101.

- 5. Send the ordinance to the Department.** Mail or deliver a certified copy of the approved ordinance to the Department: 1) within five days after the expiration of the petition period if no petition for referendum is filed, 2) within five days after the election is held and the election results are certified and the ordinance is approved, or 3) within five days from the date the governing body approves the ordinance where no election is required. (If a referendum is held and the electorate does not approve the ordinance, please inform the Department.) Send the ordinance by certified mail, return receipt requested, with a copy of the canvass of the election or a signed statement that no petition for referendum was received or that no election was required to:

Taxation and Revenue Department
Attention Local Government Liaison
P. O. Box 630
Santa Fe, NM 87504-0630

- 6. Publish the adopted ordinance.** The county clerk publishes the adopted ordinance in its entirety or by title and summary at any time beginning with the day after the electorate approves the ordinance or the petition waiting period expires and ending with the fifth day before the effective date of the ordinance.
- 7. Return the survey table to the Department.** Each March of the current year, the Department sends a survey table to every county. The primary purpose of this survey is to verify current county tax rates. A response is required even if no changes have occurred.
- 8. Please return the completed survey** by email to tax.localgov@tax.nm.gov, including any corrections and attaching copies of all adopted, amended, or repealed tax ordinances.

MODEL ORDINANCE

County (Wide/Area) Gross Receipts Tax Adopting Tax Increment

ORDINANCE NUMBER _____ ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of County):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to (amount being requested) 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 first one-eighth of the 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. General Fund (Dedication description optional for local government only)

Section 5. Effective Date. The effective date of the first (0.00%) of the county gross receipts tax shall be July 1, after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

ADOPTED BY THE GOVERNING BODY OF _____ THIS ____ DAY OF
_____ 20__.

ATTEST: _____
(Signatures of County Clerk and Chairperson of the Board of County Commissioners)

MODEL ORDINANCE - Countywide LEDA LOGRT

Countywide Local Economic Development Act Local Option Gross Receipts Tax Adopting a Tax Increment

ORDINANCE NUMBER
ADOPTING A COUNTYWIDE LOCAL ECONOMIC DEVELOPMENT ACT LOCAL OPTION
GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
(Name of County):

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-eighth of one percent (0.125%) 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 and Compensating Taxes Act and the Local Economic Development Act as they now exist or as they may be amended and shall be known as the “Countywide Local Economic Development Act local option 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 Countywide Local Economic Development Act local option 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 Countywide Local Economic Development Act local option gross receipts tax will be used for the purposes below:
A. Economic development plans and projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act, provided:
1) arts and cultural districts created pursuant to the Arts and Cultural District Act are a qualifying purpose;
2) cultural facilities are a qualifying entity; and
3) retail businesses are a qualifying entity.

Section 5. Effective Date. The effective date of the Countywide Local Economic Development Act local option gross receipts tax shall be July 1, following the election whose results are certified to be in favor of the ordinance’s adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

Section 6. Delayed Repeal. (Optional) Ord Number (if it becomes law) is repealed effective (date).

ADOPTED BY THE GOVERNING BODY OF THIS DAY OF 20 .

ATTEST:
(Signatures of County Clerk and Chairperson of the Board of County Commissioners)