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SENATE BILL 207

50TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2012

INTRODUCED BY

Eric G. Griego

AN ACT

RELATING TO TAXATION; PROVIDING FOR COLLECTION OF THE GROSS RECEIPTS AND COMPENSATING TAX OF CERTAIN INTERNET SALES OF GOODS AND SERVICES.

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

SECTION 1. Section 7-9-3.3 NMSA 1978 (being Laws 2003, Chapter 272, Section 4) is amended to read:

"7-9-3.3. DEFINITION--ENGAGING IN BUSINESS.--As used in the Gross Receipts and Compensating Tax Act, "engaging in business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit, except that

~~[A. "engaging in business" does not include having a worldwide web site as a third-party content provider on a computer physically located in New Mexico but owned by another~~

underscored material = new
~~[bracketed material] = delete~~

underscoring material = new
~~[bracketed material] = delete~~

1 ~~nonaffiliated person; and~~
2 B.] "engaging in business" [~~does not include~~]
3 excludes using a nonaffiliated third-party call center to
4 accept and process telephone or electronic orders of tangible
5 personal property or licenses primarily from non-New Mexico
6 buyers, which orders are forwarded to a location outside New
7 Mexico for filling, or to provide services primarily to non-New
8 Mexico customers."

9 SECTION 2. REPEAL.--Section 7-9-7.1 NMSA 1978 (being Laws
10 1993, Chapter 45, Section 1, as amended) is repealed.