

1 SENATE BILL 539

2 **51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013**

3 INTRODUCED BY

4 John Arthur Smith

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10 AN ACT

11 RELATING TO TAXATION; REQUIRING REMOTE SELLERS TO PAY THE GROSS  
12 RECEIPTS TAX.

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

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

17 "7-9-3.3. DEFINITION--ENGAGING IN BUSINESS.--As used in  
18 the Gross Receipts and Compensating Tax Act, "engaging in  
19 business" means carrying on or causing to be carried on any  
20 activity with the purpose of direct or indirect benefit,  
21 including selling goods or products delivered directly or  
22 indirectly to a customer located in New Mexico, except that:

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

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1 nonaffiliated person; and

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

8 SECTION 2. REPEAL.--Section 7-9-13.1 NMSA 1978 (being  
9 Laws 1989, Chapter 262, Section 4) is repealed.

10 SECTION 3. EFFECTIVE DATE.--The effective date of the  
11 provisions of this act is July 1, 2013.