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AN ACT

RELATING TO TAXATION; EXEMPTING FROM GOVERNMENTAL GROSS RECEIPTS THE RECEIPTS FROM THE PERFORMANCE OF OR ADMISSIONS TO RECREATIONAL, ATHLETIC OR ENTERTAINMENT SERVICES OR EVENTS THAT OCCUR OUT OF STATE.

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

SECTION 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991, Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating Tax Act:

(1) "governmental gross receipts" means receipts of the state or an agency, institution, instrumentality or political subdivision from:

(a) the sale of tangible personal property other than water from facilities open to the general public;

(b) the performance of or admissions to recreational, athletic or entertainment services or events in New Mexico in facilities open to the general public;

(c) refuse collection or refuse disposal or both;

(d) sewage services;

(e) the sale of water by a utility

1 owned or operated by a county, municipality or other
2 political subdivision of the state;

3 (f) the renting of parking, docking or
4 tie-down spaces or the granting of permission to park
5 vehicles, tie down aircraft or dock boats; and

6 (g) the sale of tangible personal
7 property handled on consignment when sold from facilities
8 open to the general public; and

9 (2) "governmental gross receipts" does not
10 include cash discounts taken and allowed, governmental gross
11 receipts tax payable on transactions reportable for the
12 period and any type of time-price differential.

13 B. As used in this section, "facilities open to
14 the general public" does not include point of sale registers
15 or electronic devices at a bookstore owned or operated by a
16 public post-secondary educational institution when the
17 registers or devices are utilized in the sale of textbooks or
18 other materials required for courses at the institution to a
19 student enrolled at the institution who displays a valid
20 student identification card." _____

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