

AN ACT

RELATING TO TAXATION; CLARIFYING THE DISTRIBUTION OF THE LIQUOR EXCISE TAX; REPEALING LAWS 2014, CHAPTER 54, SECTION 1.

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

SECTION 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997, Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION OF LIQUOR EXCISE TAX--LOCAL DWI GRANT FUND--CERTAIN MUNICIPALITIES--LOTTERY TUITION FUND.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant fund in an amount equal to the following percentages of the net receipts attributable to the liquor excise tax:

- (1) prior to July 1, 2015, forty-one and one-half percent;
- (2) from July 1, 2015 through June 30, 2018, forty-six percent; and
- (3) on and after July 1, 2018, forty-one and one-half percent.

B. A distribution pursuant to Section 7-1-6.1 NMSA 1978 of twenty thousand seven hundred fifty dollars (\$20,750) monthly from the net receipts attributable to the liquor excise tax shall be made to a municipality that is located in a class A county and that has a population according to the most recent federal decennial census of more

than thirty thousand but less than sixty thousand. The distribution pursuant to this subsection shall be used by the municipality only for the provision of alcohol treatment and rehabilitation services for street inebriates.

C. From July 1, 2015 through June 30, 2017, a distribution pursuant to Section 7-1-6.1 NMSA 1978 of thirty-nine percent of the net receipts attributable to the liquor excise tax shall be made to the lottery tuition fund."

SECTION 2. REPEAL.--Laws 2014, Chapter 54, Section 1 is repealed.

SECTION 3. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2015. _____