

**INDEX TO REVENUE SOURCES
OF
NEW MEXICO**

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INTRODUCTION

The power to tax is one of the most important powers of government. The *Index to Revenue Sources of New Mexico* is a reflection of the state's taxing power and of how that power has been exercised by the legislature and the executive branch of government to provide the funds needed to run state government.

This is the fifteenth edition of the *Index to Revenue Sources of New Mexico*. The *Index* was first published by the legislative council service in 1953 and has been periodically updated since that time.

The purpose of the *Index* is to provide a detailed handbook of the individual revenue sources that are used to finance the operations of state government in New Mexico and to document the amount of revenues collected from each source. This *Index*, together with previous editions, provides a historical record of the state's revenue structure and collection amounts.

Scope and Organization

The *Index* includes revenues that have been authorized by the legislature and that are collected by state agencies to support the operations of state government in New Mexico. Excluded are revenues generated explicitly by post-secondary educational institutions, such as tuition charges, bookstore sales and admission fees to sporting events. However, income of state agencies attached to educational institutions, such as the New Mexico department of agriculture and the bureau of geology and mineral resources, is included.

Revenues covered by the *Index* include taxes, fees, charges for services, receipts from sales or leases of assets, special assessments, fines and penalties and income generated from the investment of state assets. Also included are a number of revenue sources that are paid to the state by the federal government or by cities and counties, where the nature of these revenues is similar to a tax or user fee. While the *Index* is intended to be a comprehensive guide to revenue sources, it is certain that some omissions have inadvertently occurred.

The *Index* does not include most forms of intergovernmental and intragovernmental revenues, customarily referred to as transfer payments. Federal grants-in-aid are excluded, as are all charges that state agencies make for services to other state agencies. Also excluded are revenues of local governments, except when these are collected and remitted to local governments in conjunction with the collection of state revenues.

The information presented reflects legislation enacted through the 2008 regular session.

For each revenue source, the following information is provided when available:

- a descriptive title and statement of the basis for the revenue source;
- a brief description of the base, rate, due date, agency responsible for collection of the revenue and the disposition of receipts, with the statutory authority for each. Citations to the New Mexico Statutes Annotated, 1978 Compilation, are presented within parentheses; for example, Section 6-4-2 NMSA 1978 is presented as (6-4-2);

- in those cases where provisions are set by rule rather than statute, the applicable provisions in the rule in effect during fiscal year 2005 are shown for information purposes; and
- the source of the revenue data.

Sources and Limitation of Data

This publication was prepared by the staff of the legislative council service, with the assistance of staff of the department of finance and administration (DFA), the taxation and revenue department (TRD) and the legislative finance committee (LFC). Many other persons in state government cooperated in the compilation of this edition. Space does not permit the listing of the names of all who gave their time and knowledge, but their valuable assistance is deeply appreciated.

Unfortunately, there is no single publication in which the data on collections of revenue at this level of detail can be obtained. Thus, information was obtained from a variety of sources, including the central financial reporting and accounting system of the DFA, the published monthly statement of receipts and disbursements of the TRD and annual audit reports for individual state agencies. In many cases, information has come from unpublished and unverified records of individual agencies.

It should be noted that in some cases information on an individual revenue source was simply not available. State agencies tend to categorize their receipts on the basis of account numbers, rather than individual revenue sources, and may commingle several revenue sources in one account. In these cases, the more aggregated data are provided.

OVERVIEW OF THE STATE'S REVENUE SOURCES

The fifteenth edition of the *Index to Revenue Sources of New Mexico* has identified over 285 separate revenue sources that are levied to fund the operations of state government in New Mexico. These revenues are deposited in over 150 different funds and accounts.

The following descriptions attempt to provide some structure to the assortment of funds into which revenues are deposited by distinguishing between the purpose or types of the funds and by indicating the order of magnitude of the major funds in each category.

Operating Funds

General Fund

The general fund is the primary fund from which the operations of state government are financed and is the largest fund in terms of annual revenues. It is also the default fund into which revenue sources are deposited. Section 6-4-2 NMSA 1978 provides that "the state treasurer shall credit all revenues not otherwise allocated by law" to the general fund.

For fiscal year 2006, revenues credited to the general fund amounted to \$5.5 billion. The following revenue sources accounted for approximately 76% of general fund receipts:

- gross receipts and compensating tax;
- selective sales taxes;
- income taxes; and
- interest earnings, including distributions from the land grant permanent fund and severance tax permanent fund and earnings on balances held by the state treasurer.

State Road Fund

The state road fund consists of revenues derived from road-related activities and is used to fund the operations of the department of transportation, as well as to make debt payments for highway capital improvement bonds. It is the second largest fund in terms of annual revenues.

For fiscal year 2003, state revenues deposited in the state road fund amounted to \$399 million. The major revenue sources directed to the state road fund include the following:

- gasoline tax;
- special fuels tax;
- motor carrier use and trip tax;
- caravan tax;
- vehicle registration fees; and
- other vehicle fees.

Other Earmarked Revenue Funds

The state has created a large number of special revenue funds into which specific revenue sources are deposited. Revenues in these funds are generally appropriated annually by the legislature to support the programs for which the funds are earmarked. However, in some cases, the revenues are appropriated in statute and do not require an annual appropriation in order to be expended.

Over 175 of these earmarked revenues have been identified in this *Index*. They include the various funds for the professional licensing boards; the game protection fund, which supports the operations of the department of game and fish; a number of environmental cleanup funds, such as the corrective action fund and hazardous waste emergency fund; the fire protection fund; and a whole host of other special purpose funds.

Revenues Directed to Support the Operations of an Agency

In some cases, revenue sources are not explicitly directed to be deposited into a specific fund, but are required to be used for a specific purpose. In these cases, the revenue is shown as being deposited into a special fund of the agency. Examples include various fees collected by the New Mexico department of agriculture, caregivers criminal records screening fees, carnival ride inspection filing fees and teacher certification fees.

Debt Service and Capital Project Funds

Severance Tax Bonding Fund

Revenues deposited in the severance tax bonding fund are pledged for the retirement of bonds issued to fund capital projects in the state. Revenues in this fund amounted to \$529 million in fiscal year 2006.

Prior to 1999, the revenues in the severance tax bonding fund were pledged solely for the retirement of severance tax bonds. With the passage of the amendments to the Severance Tax Bonding Act in 1999, severance tax bonds will continue to be issued and will have the first pledge on revenues in the fund. A new series of bonds called supplemental severance tax bonds are also authorized for the purpose of funding public education and higher education facilities in the state. These bonds are subordinate to severance tax bonds.

General Obligation Debt Retirement Fund

Property tax revenues levied to pay for the retirement of state general obligation bonds are transferred to the general obligation debt retirement fund. The amount of general obligation debt that the state can issue is limited by the constitution of New Mexico to no more than 1% of the assessed valuation of all property subject to taxation in the state as shown by the general assessment in the prior year. In addition, each general obligation bond authorization must be approved by the voters at a general election.

Other Debt Service and Capital Project Funds

A number of other special debt service or capital project funds have been created by the state and revenues directed to them. Examples include the public project revolving fund administered by the New Mexico finance authority, the game and fish bond retirement fund and the highway infrastructure fund created by Laws 1999 (1st S.S.), Chapter 9.

Expendable and Nonexpendable Trust Funds

Land Grant Permanent Fund

The land grant permanent fund is derived from lands given by the United States to the territory of New Mexico in accordance with the Ferguson Act of 1898 and from additional land similarly granted by the Enabling Act of 1910 in anticipation of the conferring of statehood. As of June 30, 2006, the net asset value of the land grant permanent fund was \$9.1 billion. The *Index* identifies revenues that go into the fund, as well as distributions from the fund that support the

operations of public schools and other state agencies that are named beneficiaries of the fund.

Severance Tax Permanent Fund

The severance tax permanent fund was created, first by statute in 1973 and then by constitutional amendment in 1976, to receive residual severance tax revenues not used for payment of severance tax bonds. The fund was intended to serve as an endowment to help fund general government as the depletable resources, from which the severance taxes are derived, diminished. As of June 30, 2006, the net asset value of the severance tax permanent fund was \$4.2 billion. The *Index* identifies the residual revenues from the severance tax bonding fund that go into the severance tax permanent fund, as well as distributions from the severance tax permanent fund that go to the general fund.

Pension Trust Funds

The state has a number of pension trust funds that provide monetary benefits and subsidized health insurance for retired public employees. The public employees retirement board administers four separate pension trust funds — the public employees retirement fund, judicial retirement fund, magistrate retirement fund and volunteer firefighters retirement fund. As of December 31, 2006, these funds had a combined net asset value of \$12.5 billion. The educational retirement fund is administered by the educational retirement board for the benefit of educational employees who are members of the system. As of December 31, 2006, the net asset value of this fund was \$9.0 billion. The retiree health care authority administers the retiree health care fund, which is similar to a pension trust fund in that employees receive a right to a future benefit based, in part, on current contributions to the fund. As of June 30, 2006, the net asset value of the retiree health care fund was \$180.3 million.

Information on revenues in these funds and earnings from investment of the funds are included in the *Index*.

Other Trust Funds

The state has created a number of other trust funds into which revenues are deposited for a limited purpose in a trust relationship. These include, among others, the children's trust fund, miner's trust fund and patient's compensation fund. Also included is the tobacco settlement permanent fund, created by Laws 1999, Chapter 207, which will receive receipts from the national tobacco master settlement agreement entered into by the state.

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GENERAL FUND REVENUE HISTORY

General Fund Revenue by Source (\$ in Millions)					
	FY2003	FY2004	FY2005	FY2006	FY2007
	Actual	Actual	Actual	Actual	Actual
Gross Receipts	1,333.3	1,409.6	1,512.5	1,693.1	1,833.1
Compensating	38.4	33.7	44.1	51.8	59.8
TOTAL GENERAL SALES	1,371.7	1,443.3	1,556.6	1,744.9	1,892.9
Bed Tax	0.0	0.0	20.2	13.2	0.6
Tobacco	18.3	52.7	48.5	48.8	45.3
Alcohol	25.4	26.0	25.2	28.3	27.0
Insurance	53.8	87.8	95.5	103.1	107.6
Fire Protection	20.8	25.8	27.2	20.3	19.9
Motor Vehicle Excise	111.1	115.7	118.9	121.6	131.5
Gaming	39.0	38.5	46.4	61.9	65.2
Leased Vehicle Surcharge	6.1	5.8	5.9	6.3	5.9
Other	9.6	2.2	2.2	2.1	2.3
TOTAL SELECTIVE SALES	284.1	354.6	389.8	405.7	405.3
NET Personal Income Tax	924.4	1,007.2	1,086.0	1,126.6	1,163.8
NET Corporate Income Tax	102.8	138.2	242.5	382.6	460.5
Estate	35.4	7.7	4.9	3.1	0.1
TOTAL INCOME TAXES	1,062.6	1,153.1	1,333.4	1,512.3	1,624.4
Oil and Gas School Tax	229.6	297.1	380.9	491.6	431.8
Oil Conservation Tax	11.9	13.6	17.8	23.0	19.8
Resources Excise	5.8	5.5	6.5	8.9	13.2
Natural Gas Processors	21.1	13.5	21.7	27.9	35.6
TOTAL SEVERANCE TAXES	268.4	329.7	427.0	551.4	500.4

General Fund Revenue by Source (\$ in Millions)					
	FY2003	FY2004	FY2005	FY2006	FY2007
	Actual	Actual	Actual	Actual	Actual
TOTAL LICENSE FEES	31.1	42.9	44.3	48.3	49.4
Land Grant Permanent Fund	275.7	292.2	350.3	354.0	364.7
State Treasurer's Office Interest	44.1	19.7	23.8	59.7	68.4
Severance Tax Permanent Fund	171.0	172.4	173.2	171.8	171.0
TOTAL INTEREST	490.8	484.3	547.3	585.5	604.0
Federal Mineral Leasing	268.4	334.9	434.2	556.4	501.0
State Land Office	20.7	22.1	42.0	52.7	50.4
TOTAL RENTS & ROYALTIES	289.1	356.9	476.2	609.1	551.4
TRIBAL REVENUE SHARING	31.1	35.1	41.3	49.2	54.1
MISCELLANEOUS RECEIPTS	27.2	26.1	40.9	30.7	35.6
TOBACCO SETTLEMENT	0.0	37.4	38.0	34.9	0.0
REVERSIONS	0.0	19.6	11.6	22.1	36.9
TOTAL RECURRING	3,856.2	4,283.0	4,906.3	5,594.0	5,754.5
Nonrecurring Other	0.0	43.0	62.8	(95.2)	0.0
Enhanced Audit (nonrecurring)	0.0	285.7	0.0	0.0	0.0
TOTAL NONRECURRING ⁽¹⁾	0.0	328.7	62.8	(95.2)	0.0
GRAND TOTAL	3,856.2	4,611.7	4,969.0	5,498.8	5,754.5

(1) FY04 nonrecurring revenues include \$25.4 million in enhanced compliance, \$24.2 million in medicaid reversions, \$4.9 million in Phillips clawback, \$3.9 million for Wall St. fraud payment.

GENERAL FUND REVENUE FORECAST

General Fund Revenue by Source (\$ in Millions)					
	FY2008	FY2009	FY2010	FY2011	FY 2012
	Estimate Aug. 08	Forecast Aug. 08	Forecast Aug. 08	Forecast Aug. 08	Forecast Aug. 08
Gross Receipts	1,845.6	1,900.0	1,914.0	1,973.0	2,050.0
Compensating	63.8	70.0	66.8	64.4	67.2
TOTAL GENERAL SALES	1,909.4	1,970.0	1,980.8	2,037.4	2,117.2
Tobacco	48.1	47.8	47.9	48.1	48.4
Alcohol	25.1	25.7	26.3	26.8	27.3
Insurance	107.7	121.5	135.0	142.2	149.7
Fire Protection	21.1	19.2	18.0	16.4	14.7
Motor Vehicle Excise	127.6	115.0	120.0	123.6	127.3
Gaming	56.2	80.4	75.0	80.7	81.3
Leased Vehicle Surcharge	7.5	5.5	5.9	5.8	5.8
Other	2.9	2.5	2.5	2.5	2.5
TOTAL SELECTIVE SALES	396.3	417.6	403.6	445.9	457.0
NET Personal Income Tax	1,198.4	1,220.0	1,250.0	1,290.0	1,350.0
NET Corporate Income Tax	403.5	338.0	320.0	330.0	340.0
Estate	0.0	0.0	0.0	0.0	0.0
TOTAL INCOME TAXES	1,602.0	1,558.0	1,570.0	1,620.0	1,690.0
Oil and Gas School Tax	557.3	394.0	382.5	421.8	432.0
Oil Conservation Tax	27.1	18.2	17.5	19.3	19.9
Resources Excise	11.7	13.6	14.8	16.1	17.3
Natural Gas Processors	30.6	32.3	32.4	27.4	28.9
TOTAL SEVERANCE TAXES	626.7	458.0	447.2	484.6	498.1

General Fund Revenue by					
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Source (\$ in Millions)					
	FY2008	FY2009	FY2010	FY2011	FY 2012
	Estimate Aug. 08	Forecast Aug. 08	Forecast Aug. 08	Forecast Aug. 08	Forecast Aug. 08
TOTAL LICENSE FEES	50.7	50.4	51.4	52.8	54.8
Land Grant Permanent Fund	390.5	433.2	441.7	445.2	448.5
State Treasurer's Office Interest	55.9	22.0	20.0	30.0	60.0
Severance Tax Permanent Fund	177.2	191.3	189.5	184.7	179.7
TOTAL INTEREST	623.6	646.5	651.2	659.9	688.2
Federal Mineral Leasing	564.2	411.5	409.4	451.0	462.6
State Land Office	46.1	37.4	36.7	39.0	39.8
TOTAL RENTS & ROYALTIES	610.3	448.9	446.1	489.9	502.5
TRIBAL REVENUE SHARING	66.6	72.0	73.1	79.0	83.0
MISCELLANEOUS RECEIPTS	50.0	42.6	42.9	43.2	43.5
TOBACCO SETTLEMENT	0.0	0.0	0.0	0.0	0.0
REVERSIONS	59.3	39.3	40.0	41.2	42.4
TOTAL RECURRING	5,994.6	5,703.3	5,733.3	5,954.0	6,176.7
Nonrecurring Other	47.1	(55.7)*	0.0	0.0	0.0
Enhanced Audit (nonrecurring)		0.0	0.0	0.0	0.0
TOTAL NONRECURRING	47.1	(55.7)	0.0	0.0	0.0
GRAND TOTAL	6,041.7	5,647.6	5,733.3	5,954.0	6,176.7

* 2008 tax rebate (7-2-18.23)

General & Selective Sales Taxes

GROSS RECEIPTS TAX

DESCRIPTION

"For the privilege of engaging in business, an excise tax equal to 5% of gross receipts is imposed on any person engaging in business in New Mexico" (7-9-4).

BASE: "Gross receipts" is defined as "the total amount of money or the value of other consideration received from selling property in New Mexico, from leasing or licensing property employed in New Mexico... or from performing services in New Mexico" (7-9-3). A number of exemptions and deductions are authorized, including a deduction of 55% of the gross receipts from the sale of jet fuel from July 1, 2003 through June 30, 2012 (7-9-83). Effective January 1, 2005, food sold at retail food stores (7-9-92) and certain managed health care provider services (7-9-93) are deductible from gross receipts. Beginning in 2005, a gross receipts tax "holiday" extends from the first Friday in August for three calendar days and applies to articles of clothing with a sale price of less than \$100, computers with a sale price of less than \$1,000 and computer peripheral equipment with a sale price of less than \$500 (7-9-95).

RATE:

Statewide: Effective July 1, 1990, the statewide rate is 5% (7-9-4). A credit of up to .5% was allowed against the statewide rate for municipal option taxes (7-9-82) until December 31, 2004. Effective January 1, 2005, the credit is repealed and the statewide rate is 5% (Laws 2004, Chapter 116).

Local Options: Municipal governments are authorized to levy general purpose **municipal gross receipts taxes** of 1.5% (7-19D-9). A **supplemental municipal gross receipts tax** is also authorized at rates of up to 1% (7-19-12). A **municipal environmental services gross receipts tax** of 1/16% and a **municipal infrastructure gross receipts tax** of .25% are also authorized (7-19D-10 and 7-19D-11). Effective July 1, 2001, a **municipal capital outlay gross receipts tax** of up to .25% is authorized for municipalities that have imposed all increments of the municipal gross receipts tax and municipal infrastructure tax but have not imposed any increment of the supplemental gross receipts tax after January 1, 2001 (7-19D-12).

Counties may levy a general **county local option gross receipts tax** at rates of up to 7/16% (7-20E-1 through 7-20E-11). The maximum rate had been 3/8% until July 1, 2004, when the additional 1/16% was authorized. As of 2005, and prior to 2016, counties may levy a 1/4% **quality of life gross receipts tax** in 1/16% increments. Counties may also levy a 1/16% **county health care gross receipts tax** to fund their mandatory contributions to the county-supported medicaid fund (7-20E-18). Bernalillo county may impose an additional 1/16% tax (Laws 2006, Chapter 9). Only Quay and Otero counties are authorized to impose a **special hospital gross receipts tax** of 1/8% (7-20E-13). Funds from this tax must be used for the support of the counties' hospitals. As of fiscal year 1998, seven counties — Taos, Cibola, Sierra, Torrance, Luna, Roosevelt and Valencia — were authorized to impose a **local hospital gross receipts tax**, generally at a rate of 1/2%. Funds from this tax must be used for the support of county hospitals (7-20C-3). Effective July 1, 2001, Taos County is no longer authorized to levy a local hospital gross receipts tax. However, it is authorized to levy a **county education gross receipts tax** of up to .5% for up to 10 years. Funds must be used to back bonds for funding public school capital

projects and off-campus instruction program capital projects (7-20E-20). The **county environmental services gross receipts tax** applies a rate of 1/8% to gross receipts from business activity in a county's unincorporated areas (7-20E-17). The revenue from the tax must be dedicated to the acquisition and operation of solid waste, water or wastewater facilities or sewer systems (7-20E-17). The **county fire protection excise tax** applies only in county areas outside municipalities (7-20E-16). The governing board of any county may impose a county fire protection excise tax by ordinance, subject to approval of the electorate (7-20E-15). The tax is levied at a rate of 1/8% or 1/4% of gross receipts in the county area outside of incorporated municipal boundaries. The proceeds must be used for the support of independent fire districts or ambulance services provided by the county (7-20E-15).

Three counties are authorized to impose a **county emergency gross receipts tax** of 3/8% countywide. This tax is subject to annual reauthorization and cannot be imposed in a year in which property tax refunds or amounts declared not to be due exceed 10% of property taxes imposed for that property tax year. This tax has never been imposed in any county (7-20E-12). The **county correctional facility gross receipts tax** is 1/8% of countywide gross receipts for the construction, rehabilitation or equipping of judicial-correctional facilities. The tax may only be imposed for a period of time sufficient to repay the principal and interest on revenue bonds secured by pledge of tax revenue. As of fiscal year 1998, only Chaves and Dona Ana counties were authorized to impose the tax. Valencia county was included beginning July 1, 1999 (7-20F-3). Effective July 1, 2004, all counties are authorized to impose this tax. Sierra and Hidalgo counties are qualified to impose a **county hospital emergency gross receipts tax** at a rate of 1/4%, and may pledge the tax proceeds to acquire, equip, remodel or improve a county hospital (7-20E-12.1). The **county infrastructure gross receipts tax** allows county commissions to impose gross receipts tax in the unincorporated areas of a county at a rate of up to 1/8% in increments of 1/16% (7-20E-19). Effective June 2003, counties may impose a 1/4% **countywide emergency communications and emergency medical and behavioral health services tax** in increments of 1/16%. Revenue from this tax may only be used for: (a) operation of a consolidated public safety answering point; (b) operation of emergency medical services; or (c) provision of behavioral health services (7-20E-22).

Effective July 1, 2001, a **county capital outlay gross receipts tax** of up to 1/4% in all areas of the county is authorized for counties that have imposed all increments of the county gross receipts tax and county infrastructure tax (7-20E-21).

TAX CREDITS: In order to ameliorate dual taxation problems, a partial credit is allowed for similar taxes imposed by specified Indian tribes, nations or pueblos (7-9-88.1 and 7-9-88.2). In addition, two economic development credits are allowed against gross receipts and compensating taxes due: the investment credit (7-9A-1) and the rural jobs credit (7-2E-1). The investment credit applies to manufacturers, including electric generating plants in certain counties, and equals 5% of the cost of certain qualified equipment purchased or used in New Mexico. Certain employment requirements also apply. The credit can also be taken against withholding tax liability. The rural jobs credit is described under individual and corporate income taxes, as it also applies against income tax liability. Beginning July 1, 2005, a 10% credit against receipts from the sale of services for resale is available to partially offset the pyramid effect of the gross receipts tax. For the period July 1, 2005 through June 30, 2009, a research and development small business tax credit for gross receipts taxes, compensating taxes and withholding taxes is available. In 2007, several new economic development deductions became available (Laws

2007, Chapter 172). These include military construction services; research, development and testing for the Operationally Responsive Space Program; the sale of aircraft parts and services; agricultural irrigation equipment; staging professional boxing, wrestling or martial arts contests; financial management advisory services; cattle medicine and supplies; locomotive fuel; and certain leased vehicles. In the area of health care, Laws 2007, Chapter 361, created deductions for vision and hearing aids, Indian health services, unpaid health services, rural practitioners and oxygen delivery and phased out the gross receipts tax on hospitals over five years. New miscellaneous deductions include college non-athletic events (Laws 2007, Chapter 33), low-income housing materials (Laws 2007, Chapter 45) and solar energy systems (Laws 2007, Chapter 204).

PAYMENT DUE: Payments are due by the twenty-fifth day of the month following the month in which the taxable event occurs (7-9-11). For taxpayers with anticipated tax liability of less than \$200 per month for gross receipts, compensating and withholding taxes combined, the secretary of taxation and revenue may allow taxpayers to pay taxes at intervals of not more than six months (7-1-15).

COLLECTED BY: The taxation and revenue department (7-1-13).

DISPOSITION: All receipts are deposited in the tax administration suspense fund in the state treasury; after payment of necessary refunds and interest, the balance is distributed monthly as follows (7-1-6.1):

- 1.225% of the taxable gross receipts reported for the month of deposit for each municipality is distributed to that municipality (7-1-6.4);
- 4.79% of the gross receipts attributable to the sale of jet fuel is distributed to the state aviation fund for general purposes, and from July 1, 2002 through June 30, 2007, an additional .046% of the gross receipts attributable to the sale of jet fuel is distributed to the state aviation fund for carrying out the provisions of the air service assistance program (7-1-6.7 and 64-1-15);
- Effective July 1, 2001, \$500,000 from the net receipts attributable to the gross receipts tax is made to the state office building bonding fund (7-1-6.42);
- local option gross receipts taxes are distributed to the appropriate county or municipality (7-1-6.12 and 7-1-6.13); in addition, the dollar value of the retail food deduction (7-9-92) and the medical services deduction (7-9-93) is multiplied by the county or municipality local option gross receipts tax and distributed to the county or municipality; and
- county health care gross receipts taxes are distributed to the county-supported medicaid fund (7-20E-18).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,333.3	1,409.6	1,512.5	1,693.1	1,833.1

Source: tax analysis, research and statistics office, TRD

COMPENSATING TAX

DESCRIPTION

The compensating tax is levied to protect New Mexico businesspeople from unfair competition that would otherwise result from the importation of property into the state without payment of the gross receipts tax.

BASE: For the privilege of use, consumption or storage, other than for resale in the ordinary course of business, of tangible personal property and for the privilege of using certain services, an excise tax is levied on the value of the property or services (7-9-7). Value is determined at the time of acquisition or introduction into the state, whichever is later, or of conversion for use by the manufacturer of certain categories of property (7-9-8). In 2005, a deduction was created for biomass-related equipment.

The compensating tax is not enforced on purchases of property for nonbusiness purposes, although they are technically taxable. The statute provides that the taxation and revenue department "shall take no action to enforce collection of compensating tax due on purchases made by an individual if:

- the property is used only for nonbusiness purposes;
- the property is not a manufactured home; and
- the individual is not an agent for collection of compensating tax..." (7-9-7.1).

RATE:

Statewide: Effective July 1, 1990, 5% of value (7-9-7).

Local Options: No local option taxes apply to compensating tax.

PAYMENT DUE: On or before the twenty-fifth day of the month following the month in which the taxable transaction occurs (7-9-11). For taxpayers with anticipated tax liability of less than \$200 per month for gross receipts, compensating and withholding taxes combined, the secretary of taxation and revenue may allow taxpayers to pay taxes at intervals of not more than six months. The secretary may also allow direct marketers who have entered into an agreement with the taxation and revenue department to collect and remit compensating tax to report and pay on a quarterly or semiannual basis (7-1-15).

COLLECTED BY: The taxation and revenue department (7-1-13).

DISPOSITION: Deposited in the tax administration suspense fund at the state treasury. After necessary refunds and interest are paid, 10% of receipts are distributed to the small cities assistance fund, 10% of receipts are distributed to the small counties assistance fund and the remainder is transferred to the general fund (7-1-6.1, 7-1-6.2 and 7-1-6.5).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	38.4	33.7	44.1	51.8	59.8

Source: tax analysis, research and statistics office, TRD

General Fund Revenue
 Selective Sales Taxes
 (dollars in thousands)

	FY2003	FY2004	FY2005	FY2006	FY2007
Bed Tax	0.0	0.0	20,150.0	13,200.0	600.0
Tobacco	18,317.8	52,710.0	48,450.0	48,800.0	45,300.0
Alcohol	25,375.7	26,000.0	25,200.0	28,300.0	27,000.0
Insurance	53,763.3	87,810.0	95,450.0	103,100.0	107,600.0
Fire Protection	20,756.0	25,810.0	27,200.0	20,300.0	19,900.0
Motor Vehicle Excise	111,142.2	115,710.0	118,850.0	121,640.0	131,500.0
Gaming	38,996.5	38,510.0	46,400.0	61,940.0	65,200.0
Leased Vehicle Surcharge	6,067.0	5,800.0	5,900.0	6,300.0	5,900.0
Other	9,618.6	2,200.0	2,200.0	2,100.0	2,300.0
TOTAL SELECTIVE SALES	284,037.1	354,550.0	389,800.0	405,680.0	405,300.0

BICYCLE RACING PARI-MUTUEL TAX

DESCRIPTION

Each licensee holding a pari-mutuel bicycle racing license may conduct pari-mutuel wagering and shall pay a bicycle racing pari-mutuel tax. Bicycle racing means racing at a Keiren velodrome bicycle racing track.

BASE: Gross receipts of all pari-mutuel wagers (60-2D-16).

RATE: 15% (60-2D-16).

PAYMENT DUE: Daily.

COLLECTED BY: The licensee pays the tax to the state treasurer.

DISPOSITION: Revenues from 13% of gross receipts are deposited in the state general fund and from 2% of gross receipts are paid to the county treasurer of the county in which the meet is held (60-2D-16).

RECEIPTS: As of the end of 2003, no Keiren velodrome bicycle racing tracks had been built in the state, so no taxes have been collected.

BINGO AND RAFFLE TAX

DESCRIPTION

Certain charitable, fraternal, religious, veteran or other nonprofit organizations may obtain a license to conduct bingo and raffle games of chance (class II gaming) from the alcohol and gaming division of the regulation and licensing department (60-2B-5). A bingo and raffle tax is imposed on net profits from licensed bingo and raffle games. No other state or local gross receipts tax shall apply to the gross receipts of these games of chance (60-2B-9).

BASE: Gross receipts, which are receipts from the sale of shares, tickets or rights to participate in a game of chance, including admission fees or charges, the sale of equipment or supplies and other miscellaneous services (60-2B-3 and 60-2B-9).

RATE: 3% of net profits (60-2B-9.1).

PAYMENT DUE: Reports of gross receipts and expenses are to be filed quarterly on April 15, July 15, October 15 and January 15 (60-2B-9).

COLLECTED BY: The alcohol and gaming division of the regulation and licensing department.

DISPOSITION: Tax receipts and license fees are deposited in the general fund (6-4-2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	147.0	120.4	105.5	0.0	0.0

Source: regulation and licensing department

BOAT EXCISE TAX

DESCRIPTION

An excise tax is imposed "upon the sale of every boat required to be registered in the state ... it is presumed that the issuance of every original and subsequent certificate of title ... constitutes a sale for tax purposes..." (66-12-6.1).

BASE: Sale price or reasonable value at the time of sale (66-12-6.1).

RATE: 5% (66-12-6.1).

COLLECTED BY: The motor vehicle division of the taxation and revenue department under a joint powers agreement with the state parks division of the energy, minerals and natural resources department.

DISPOSITION: All taxes are deposited with the state treasurer for credit to the boat suspense fund. At the end of each month, 50% of the excise collections are transferred to the state parks division of the energy, minerals and natural resources department and the balance to the general fund (66-12-6.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	656.4	659.3	760.7	1,046.3	1,203.3

Source: TRD

CIGARETTE TAX

DESCRIPTION

An excise tax is imposed on the privilege of selling, giving or consuming cigarettes (7-12-3). In the event that the cigarette tax is increased, a cigarette inventory tax is then imposed on the existence of an inventory of cigarette stamps, whether or not affixed to packages of cigarettes (7-12-3.1).

BASE: The tax is imposed on each cigarette sold, given or consumed. Cigarettes sold to the United States government, to a state agency or to the governing body of or any enrolled tribal member licensed by the governing body of any Indian nation, tribe or pueblo for use or sale on that reservation or pueblo grant are exempt (7-12-4).

RATE: \$0.91 per package, whether in packages of 20, 10, or five cigarettes, and \$1.1375 per package of 25 cigarettes. Previously, the tax was \$.0455 per cigarette (\$.91 per package of 20 cigarettes) (7-12-3). The cigarette inventory tax is equal to the amount of any increase in the rate of cigarette tax.

All cigarettes must be placed in packages or containers to which a stamp may be affixed. The taxation and revenue department sells cigarette stamps at their face value with the following discounts effective July 1, 2006 (7-12-7):

- 1.0% less than the face value of the first \$30,000 of stamps purchased in one calendar month;
- 0.8% less than the face value of the second \$30,000 of stamps purchased in one calendar month;
- 0.5% less than the face value of stamps purchased in excess of \$60,000 in one calendar month; and
- if the face value of stamps sold in a single sale is less than \$1,000, no discount is allowed.

PAYMENT DUE DATE: The tax is to be paid by the twenty-fifth day of the month following the month in which the sale of stamps by the taxation and revenue department is made (7-12-7).

COLLECTED BY: The taxation and revenue department (7-1-2 and 7-12-7).

DISPOSITION: Revenues are deposited in the tax administration suspense fund (7-1-6.1) and distributed as follows (7-1-6.11):

- to the county and municipality recreational fund, 1.35%;
- to the county and municipal cigarette tax fund, 2.69%;
- to the cancer center at the university of New Mexico school of medicine, 1.35%;
- to the New Mexico finance authority, 2.02%;
- to the university of New Mexico health sciences center, 14.37%;
- to the New Mexico finance authority for improvements to department of health facilities, 6.05%;

- to the New Mexico finance authority for deposit in the credit enhancement account, 15.79%;
- to the New Mexico finance authority for the rural county cancer treatment fund, 1.00%; and
- the remainder to the general fund.

Note: amounts distributed to the New Mexico finance authority credit enhancement account are subsequently remitted to the state general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	19,490.1	61,649.6	59,759.0	59,954.8	59,959.2

Source: tax analysis, research and statistics office, TRD

GAMING TAX

DESCRIPTION

An excise tax is imposed on the privilege of engaging in gaming activities in the state. The tax is known as the gaming tax. The gaming tax is in lieu of all state and local gross receipts taxes (60-2E-47).

BASE:

Manufacturers: The gross receipts from the sale, lease or other transfer of gaming devices in or into the state, except for receipts from a licensed distributor (60-2E-47).

Distributor Licensees: The gross receipts from the sale, lease or other transfer of gaming devices in or into the state (60-2E-47).

Gaming Operator Licensees: Net take, which is defined as total cash receipts or other compensation received less the total of all cash paid out and amounts paid to purchase annuities to fund losses paid to winning patrons over several years (60-2E-3 and 60-2E-47).

RATE: 10% for manufacturers and distributors and effective June 15, 2001, for a gaming operator licensee that is a nonprofit organization; 26% for gaming operator licensees (60-2E-47).

PAYMENT DUE: Payment is due on or before the fifteenth day of the month in which the taxable event occurs (60-2E-47). The provisions of the Tax Administration Act apply.

COLLECTED BY: The taxation and revenue department in cooperation with the gaming control board (60-2E-47).

DISPOSITION: The tax is deposited in the general fund (6-4-2).

GASOLINE TAX

DESCRIPTION

An excise tax is imposed for the privilege of receiving gasoline in New Mexico.

BASE: Gasoline received. "Gasoline" is defined as "any flammable liquid used primarily as fuel for the propulsion of motor vehicles, motorboats or aircraft", but does not include diesel engine fuel, kerosene, liquefied petroleum gas, natural gas and products specially prepared and sold for use in turboprop or jet-type engines (7-13-2).

The definition of when gasoline is received was changed effective July 1, 1999. Gasoline is "received" in-state when loaded at the rack into delivery equipment. The tax is owed either by the rack operator or the distributor buying the gasoline. Gasoline imported by truck is received by the owner when it crosses the border into New Mexico. Gasoline received within the exterior boundaries of a tribal reservation or pueblo grant by an exempt person is again received by the owner when it leaves the reservation or pueblo grant in any way other than in the fuel-supply tank of a motor vehicle (7-13-2.1).

Deductions are allowed for:

- gasoline received in New Mexico but sold for export or exported from the state by a distributor;
- gasoline sold to the United States or any agency or instrumentality thereof or to an Indian nation, tribe or pueblo for the exclusive use by the tribe; and
- gasoline received either by a registered Indian tribal distributor or by a person other than a registered Indian tribal distributor, and sold at retail on the tribal territory if the Indian nation, tribe or pueblo has imposed its own gasoline tax. If the tribal tax is lower than the state tax, the deduction is reduced proportionately (7-13-4).

Refunds or credits are allowed with satisfactory proof for tax paid on gasoline destroyed by fire, accident or acts of God (7-13-11).

Prior to July 1, 1998, proper holders of a gasoline refund permit were allowed refunds of tax paid on dyed or non-dyed gasoline for non-highway (off-road) uses. Pursuant to 1998 legislation, fuel used off-road is now subject to the gross receipts tax instead of the fuel tax. The 1998 act allows a deduction under the gasoline and special fuel excise taxes for fuel dyed in accordance with applicable state or federal rules (7-13-17).

RATE: \$.17 per gallon, plus an additional petroleum products loading fee, effective July 1, 1995. The rate was \$.16 per gallon from June 30, 1989 until July 1, 1995. A surcharge of \$.002 per gallon was in effect from July 1, 1988 to June 30, 1990. The surcharge was repealed and replaced with the petroleum products loading fee in 1990.

PAYMENT DUE: On or before the twenty-fifth day of the month following the month in which gasoline is received (7-13-5).

COLLECTED BY: The taxation and revenue department.

DISPOSITION: Disposition of gasoline taxes has changed with great frequency, often as a result of decisions regarding the allocation of incremental revenues from increases. As of July 1, 2004, the distribution is as follows:

<u>Fund</u>	<u>Gasoline Tax Share</u>
State aviation fund (7-1-6.7)	.26%
Motorboat fuel tax fund (7-1-6.8)	.13%
Counties and municipalities (7-1-6.9)	10.38%
County government road fund (7-1-6.19)	5.76%
Road funds of municipalities (7-1-6.27)	5.76%
Municipal arterial program (7-1-6.28)	1.44%
State road fund (7-1-6.10)	Residual (76.27%)
General fund (7-1-6.44)	\$33,333 per month

Of the total distribution to counties and municipalities, 90% is distributed to municipalities and class H counties in the proportion that the taxable motor fuel sales in each of the municipalities and class H counties bears to the total sales in all of these municipalities and class H counties. The remaining 10% is distributed to counties, including class H counties, in the proportion that the total taxable motor fuel sales in areas outside municipalities in each of the counties bears to the total sales in all of the outside areas (7-1-6.9).

Prior to August 1, 1999, gasoline tax distributions to counties and municipalities were deposited in the general funds of the municipalities and counties and could be used for any general fund purpose. Beginning August 1, 1999, these distributions are deposited in a separate road fund in the municipal treasury or in the county road fund only for construction, reconstruction, resurfacing or other road-related expenditures except, beginning June 15, 2001, for municipalities with a population of less than 3,000 and counties less than 4,000, these distributions may be deposited in the general fund or the road fund (7-1-6.9).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	168,688.6	172,903.7	174,105.9	175,920.9	182,633.2

Source: tax analysis, research and statistics office, TRD

GASOLINE INVENTORY TAX

DESCRIPTION

A gasoline inventory tax is imposed and is measured by the quantity of gallons of gasoline in the possession of a distributor or wholesaler on the day in which an increase in the gasoline tax becomes effective. The taxable event is the existence of an inventory in the possession of a distributor or wholesaler on the day prior to the day in which an increase in the gasoline tax becomes effective (7-13-3.1).

RATE: The rate is the amount of any increase in the gasoline tax rate.

PAYMENT DUE: On or before the twenty-fifth day of the month following an increase in the gasoline tax.

COLLECTED BY: The taxation and revenue department.

DISPOSITION: The state aviation fund receives 0.26% of net receipts exclusive of penalties and interest (7-1-6.7). Municipal and county road funds receive 10.38% of net receipts exclusive of penalties and interest (7-1-6.9). The state road fund receives the remaining amount of the tax.

RECEIPTS: Gasoline inventory tax receipts are included with GASOLINE TAX.

Source: tax analysis, research and statistics office, TRD

GOVERNMENTAL GROSS RECEIPTS TAX

DESCRIPTION

An excise tax is imposed for the privilege of engaging in certain activities by governmental entities (7-9-4.3).

BASE: The governmental gross receipts tax is imposed on the following receipts of state and local governments:

- the sale of sewer and refuse collection services;
- the performance of or admissions to amusement, recreational, athletic or entertainment events or services when the facilities are open to the general public;
- the sale of tangible personal property by governmental entities to the public or other governments. For example, the sale of water, gas, electricity and any other tangible items sold by a government is subject to the governmental gross receipts tax;
- the sale of tangible personal property by one governmental entity to another governmental entity; and
- the renting of space to park vehicles, dock boats or park tie-down aircrafts.

Exemptions include: (1) sales to governments, including tribal governments, receipts of hospitals operated by state or local governments and receipts of school districts (7-9-4.3); and (2) receipts from the sale of livestock (7-9-18). Deductions include: (1) certain sales for resale (7-9-47 and 7-9-48); (2) receipts from transactions in interstate commerce (7-9-56); (3) prescription drugs (7-9-73.2); and (4) bad debts (7-9-67)

RATE: 5% (7-9-4.3).

PAYMENT DUE: twenty-fifth day of the month after the month in which the taxable transaction occurs (7-9-11).

COLLECTED BY: The taxation and revenue department.

DISPOSITION: Deposited in the tax administration suspense fund at the state treasury. After necessary refunds and interest are paid, 24% of receipts are distributed to the energy, minerals and natural resources department, of which 41.66% is earmarked for the youth conservation corps program and 58.33% is earmarked for state park and recreation area capital improvements. Another 1% of receipts is distributed to the cultural affairs department for capital improvements at state monuments and museums. The remaining 75% is distributed to the public project revolving fund administered by the New Mexico finance authority (7-1-6.38). Not more than 35% of the governmental gross receipts tax proceeds distributed to the public project revolving fund may be appropriated by the legislature to support programs administered by the department of environment pursuant to the following acts:

- Wastewater Facility Construction Loan Act (74-6A-1);
- Rural Infrastructure Act (75-1-1);
- Solid Waste Act (74-9-1); and

- Drinking Water State Revolving Loan Fund Act (6-21A-1).

The remaining funds are appropriated annually by the legislature for loans or grants to qualified public entities to finance public projects (6-21-6).

HORSE RACING DAILY PARI-MUTUEL AND DAILY CAPITAL OUTLAY TAXES

DESCRIPTION

Licensed horse racetracks are subject to two taxes: the daily pari-mutuel tax, which is based primarily on the number of approved racing days, and the daily capital outlay tax, which is based on the gross amount wagered.

Horse racetrack licenses are classified as either class A or class B. Class A licenses pertain to racetracks that have annual revenues from pari-mutuel wagering of \$10,000,000 or more. Class B licenses pertain to racetracks with revenues of less than \$10,000,000 (60-1A-6).

TAX BASES AND RATES:

Licensee Commissions:

Each class A licensee shall charge a commission of 19% of the gross amount wagered on win, place and show through the pari-mutuel system, of which 18.75% shall be retained by a class A licensee and .25% shall be allocated to the general fund (60-1A-19).

Class B licensees are not required to allocate a share of commissions to the general fund.

Daily Pari-mutuel Tax:

The daily tax to be paid whenever the licensee offers pari-mutuel wagering on live on-track races is: for a class A racetrack, \$650 for each racing day; and for a class B racetrack, .125% of the licensee's gross daily handle, up to a maximum of \$300 for each racing day (60-1A-18).

The pari-mutuel tax to be paid whenever the licensee offers solely pari-mutuel wagering on simulcast races is .125% of the licensee's gross daily handle, up to a maximum of \$300 for each racing day (60-1A-18).

The pari-mutuel tax for a licensed state fair association is \$650 per day for each racing day; except, if the association offers solely pari-mutuel wagering on simulcast races, the tax is .125% of the licensee's gross daily handle, up to a maximum of \$300 for each racing day (60-1A-18).

Daily Capital Outlay Tax:

A tax of 2 3/16% is levied on the gross amount wagered each day at each place where horse racing is conducted. The tax is to be paid from the commissions of the licensee (60-1A-20).

An offset of up to 50% of the daily capital outlay tax is allowed for capital improvement expenditures made by racetracks. The remaining 50% daily capital outlay tax collections is appropriated to the state fair commission for capital improvements at the state fairgrounds.

License Fee:

An "additional daily license fee" of \$500 per racing day applies to all licensees (60-1A-20).

PAYMENT DUE: Payment is due at the close of the business day on Thursday of every week during and immediately after any race meeting or season. Failure to make weekly remittances

shall result in an assessment against the licensee of 1% of the amount due weekly.

COLLECTED BY: Taxes and fees are collected by the state racing commission.

DISPOSITION: The .25% commission from class A licensees is deposited in the general fund.

The daily pari-mutuel tax is deposited in the general fund; except that, for a class A racetrack located in an incorporated municipality with a population, according to the 2000 federal census, that is either:

- less than 6,000 persons if located in a county with a population of more than 10,000 but less than 15,000 persons; or
- more than 8,000 but less than 10,000 persons if located in a county with a population of more than 100,000 but less than 150,000 persons,

\$150 of the daily pari-mutuel tax paid by the class A licensee is paid to the municipality in which each licensee is located (60-1A-18).

Half of daily capital outlay tax collections are appropriated to the state fair commission for expenditure on capital improvements at the state fairgrounds. The remaining half is offset by capital improvements made at licensed horse racing facilities. Up to \$50,000 of the amount generated from a track located within a municipality may be transferred to that municipality. The amount of the municipal transfer is determined by the taxation and revenue department (60-1-15.2).

RECEIPTS

(thousands of dollars)

Revenue Source	Racing Year 2003	Racing Year 2004	Racing Year 2005	Racing Year 2006	Racing Year 2007
Receipts	375.3	402.1	314.0	365.0	271.0

The state racing commission reports revenues on an October-September racing year.

Source: state racing commission

INSURANCE PREMIUM TAX

DESCRIPTION

Every insurance company, health maintenance organization and property bondsman authorized to transact business in New Mexico is required to pay a gross premiums tax (59A-6-2). The premium tax also applies to surplus line insurance (59A-14-12), insurance independently procured from a non-admitted insurer (59A-15-4), preferred provider arrangements (59A-22A-7), nonprofit health care plans (59A-47-33), group self-insurance companies providing workers' compensation coverage (52-6-13), risk retention groups (59A-55-6) and employer's mutual companies (52-9-21).

Exempt are premiums attributable to insurance or contracts purchased by the state or any political subdivision for its active or retired employees, and federal medicare payments received by health maintenance organizations (59A-6-2), prepaid dental plans (59A-48-19) and prearranged funeral plans (59A-49-6).

The premium tax is in lieu of "all other taxes, licenses and fees of every kind..." imposed by the state or any political subdivision, except property taxes (59A-6-6).

BASE: The tax is levied on "... gross premiums and membership and policy fees... on insurance ... covering risks within the state during the preceding calendar year, less all return premiums, including dividends paid or credited to policyholders... and premiums received for reinsurance on New Mexico risks" (59A-6-2).

RATE: Effective July 1, 2004, the rate increased from 3% to 3.003%. In addition to the 3.003% base rate, health insurance premiums, including health maintenance organizations (excluding dental or vision only contracts), nonprofit health care plans and hospital and medical expense insurance, are subject to a surtax of 1%, for a total tax rate of 4.003%.

A reduced premiums tax of .9% applies to group self-insurance companies providing workers' compensation coverage (52-6-13).

PAYMENT DUE: Quarterly estimated tax payments are due on April 15, July 15, October 15 and January 15, and the actual amount is due the following April 15 (59A-6-2). Members participating in the New Mexico health insurance alliance receive a credit against their premium tax of 50% of their prior year's assessment for net reinsurance losses (59A-56-11).

COLLECTED BY: The tax is collected by the superintendent of insurance. Prior to January 1, 1999, the superintendent of insurance was part of the state corporation commission. After January 1, 1999, the superintendent became part of the public regulation commission.

DISPOSITION: Payments are credited to the insurance department suspense fund. After refunds, receipts are distributed as follows:

- \$100,000 is transferred annually to the public election fund (1-19A-10);

- receipts derived from property and vehicle insurance business are transferred at the end of the month to the fire protection fund (59A-6-5);
- 10% of receipts derived from premiums from life, general casualty and title insurance are transferred to the law enforcement protection fund (29-13-3); and
- the remaining receipts are transferred to the general fund (59A-6-5).

The fire protection fund, less appropriations for expenses of the state fire marshal's office, is distributed annually to county and municipal fire districts on a statutory allotment basis. The balance in the fund at the end of the fiscal year, less \$100,000 and less 75% of the state fire marshal budget, is transferred to the general fund (59A-53-7 and 59A-53-15).

Law enforcement protection fund balances are distributed annually to municipal, county, tribal and university police and sheriff departments. The balance in the fund at the end of the fiscal year is transferred to the general fund.

INTERSTATE TELECOMMUNICATIONS GROSS RECEIPTS TAX

DESCRIPTION

In 1992, receipts of long-distance telephone companies were removed from taxation under the regular gross receipts tax, and a separate interstate telecommunications gross receipts tax was imposed. The creation of a separate tax act was designed to allow the companies to obtain automatic pass-through of the tax from federal regulators.

BASE: The gross receipts from providing interstate telecommunications services that either originate or terminate in New Mexico and are charged to telephone numbers or accounts in New Mexico (7-9C-2 and 7-9C-3).

Deductions include: receipts from the provision of wide-area telephone service and private communications service (7-9C-6); receipts from sales to other providers subject to the interstate telecommunications gross receipts tax (7-9C-7); and receipts provided by a corporation to itself or to an affiliated corporation (7-9C-8).

RATE: 4.25% (7-9C-3).

PAYMENT DUE: The twenty-fifth day of the month following the month in which the taxable event occurs (7-9C-5).

COLLECTED BY: The taxation and revenue department (7-9C-11).

DISPOSITION: All receipts are deposited in the tax administration suspense fund in the state treasury; after payment of necessary refunds and interest, the balance is distributed as follows:

- each municipality receives an amount equal to the product of the quotient of 1.35% divided by the telecommunications gross receipts tax rate times the net receipts for the month attributable to the interstate telecommunications gross receipts tax from business locations: (1) within the municipality; (2) on "state fairgrounds" in the municipality; (3) outside the boundaries of the municipality on land owned by the municipality; and (4) on an Indian reservation or pueblo grant contiguous to the municipality (7-1-6.36); and
- the remainder to the general fund.

LEASED MOTOR VEHICLE GROSS RECEIPTS TAX AND SURCHARGE

DESCRIPTION

An excise tax and a surcharge are imposed for the privilege of engaging in the business of leasing motor vehicles (7-14A-3 and 7-14A-3.1).

BASE: Gross receipts from leasing motor vehicles without a driver for a period of not more than six months when the vehicle belongs to a fleet of five or more passenger cars owned by the same person (7-14A-2). Deductions are allowed for transactions in interstate commerce and vehicle trade-ins (7-14A-7 and 7-14A-8). An exemption is allowed for vehicles with titles issued before July 1, 1991 and with respect to which the motor vehicle excise tax was paid (7-14A-9).

RATE: The leased vehicle gross receipts tax is 5% (7-14A-3). The leased vehicle surcharge is \$2 for each day the vehicle is leased.

PAYMENT DUE DATE: The twenty-fifth day of the month following the month in which the taxable event occurred (7-14A-6).

COLLECTED BY: The taxation and revenue department (7-14A-11).

DISPOSITION: Effective July 1, 1999, receipts are distributed as follows (7-14A-10):

- 1/4 to the local governments road fund; and
- 3/4 to the highway infrastructure fund (67-3-59.2).

Receipts from the leased vehicle surcharge go to the general fund (6-4-2).

LIQUOR EXCISE TAX

DESCRIPTION

An excise tax is imposed on any wholesaler who sells alcoholic beverages (7-17-5).

BASE: Liters or gallons sold (7-17-5). Deductions are allowed for interstate sales (7-17-6). Sales to the armed forces are exempt (7-17-9). A refund or credit is allowed for liquor excise tax paid on destroyed or damaged alcoholic beverages (7-17-11).

RATE: The following rates apply (7-17-5):

- on spirituous liquors, \$1.60 per liter;
- on beer or cider, \$.41 per gallon, except beer produced by microbreweries that produce less than 5,000 barrels annually;
- on beers produced by microbreweries that produce less than 5,000 barrels annually, \$.08 per gallon;
- on wine, \$.45 per liter, except wine from small wineries that produce less than 560,000 liters annually;
- on wines from small wineries that produce less than 950,000 liters annually, \$.10 per liter on the first 80,000 liters and \$.20 per liter for volumes above 80,000 liters; and
- on fortified wine, \$1.50 per liter.

PAYMENT DUE: On or before the twenty-fifth day of the month following the month in which the taxable event occurs (7-17-10).

COLLECTED BY: The taxation and revenue department (7-1-13).

DISPOSITION: Effective July 1, 2007, 41.5% of net receipts are distributed to the local DWI grant fund (7-1-6.40). Effective July 1, 2001, 34.57% of net receipts were distributed to the local DWI grant fund. Proceeds in this fund are appropriated as follows:

- Effective July 1, 2009, \$20,750 monthly to the city of Farmington for alcohol treatment and rehabilitation services for street inebriates;
- \$2,500,000 to the local government division of the department of finance and administration to make grants to municipalities and counties in accordance with the provisions of the Local DWI Grant Program Act. No more than \$600,000 may be used by the division for administrative expenses;
- \$2,800,000 to six counties for funding of alcohol detoxification and treatment facilities, including \$1,700,000 to Bernalillo, \$300,000 each to San Juan and Santa Fe, \$200,000 to Rio Arriba and \$150,000 each to Sandoval and Socorro counties;
- \$300,000 to the local government division of the department of finance and administration to fund the costs of installing and removing ignition interlock devices for indigent people who are required by law to have those devices;
- the remainder is distributed to all counties based on a formula provided by law (11-6A-3 and 11-6A-6).

The remaining 58.5% of net liquor excise tax receipts is distributed to the general fund (7-1-6.1).

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	38,782.5	39,752.6	40,333.5	44,841.7	41,188.7

Source: tax analysis, research and statistics office, TRD

MOTOR VEHICLE CERTIFICATE OF TITLE EXCISE TAX

DESCRIPTION

An excise tax is imposed on the issuance of every original and subsequent certificate of title for vehicles of a type required to be registered in this state in the case of sales or resales thereof, except mobile homes and certain other vehicles specifically exempted.

BASE: Sales price or reasonable value of vehicle at time of sale, less trade-in (7-14-4). A credit is allowed for the leased vehicle gross receipts tax paid (7-14-7.1).

RATE: 3% (7-14-4).

PAYMENT DUE: At the time application is made for issuance of a certificate of title (7-14-5).

COLLECTION BY: The motor vehicle division of the taxation and revenue department.

DISPOSITION: Motor vehicle suspense fund for monthly distribution to the general fund (7-14-10).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	111,134.7	115,606.2	118,880.3	122,430.2	130,592.8

Source: tax analysis, research and statistics office, TRD

PETROLEUM PRODUCTS LOADING FEE

DESCRIPTION

A fee is imposed for the privilege of loading gasoline or special fuel from a rack at a refinery or a pipeline terminal in the state into a cargo tank or for importing gasoline or special fuel for the purpose of resale or consumption (7-13A-3). The fee is paid by distributors of petroleum products.

BASE: Each load of 8,000 gallons, or the nearest one-hundredth thereof, of gasoline or special fuel (7-13A-3).

RATE: The rate depends on the unobligated balance of the corrective action fund as follows (7-13A-3):

Corrective Action Fund Balance	Petroleum Products Loading Fee Per 8,000 Gallon Load	Effective Tax Per Gallon
>\$18 million	\$40	\$.005
>\$12 million, but <\$18 million	\$80	\$.010
>\$6 million, but <\$12 million	\$120	\$.015
<\$6 million	\$150	\$.01875

PAYMENT DUE DATE: The twenty-fifth day of the month after the month in which products are loaded or imported into the state (7-13A-6).

COLLECTED BY: The taxation and revenue department (7-13A-6).

DISPOSITION: Forty dollars per load to the local governments road fund, with the remainder to the corrective action fund (7-1-6.25). The corrective action fund is administered by the department of environment in accordance with rules adopted by the environmental improvement board. The state may take corrective action at sites contaminated by leakage from underground storage tanks (74-6B-1 through 74-6B-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	23,948.5	24,901.1	25,419.4	26,203.7	26,523.4

Source: tax analysis, research and statistics office, TRD

PROMOTIONS AND CLOSED-CIRCUIT TELECAST REGULATORY FEE

DESCRIPTION

The promotions tax is imposed on promoters for the privilege of promoting professional boxing, wrestling or martial arts contests or exhibitions. The closed-circuit telecast tax is imposed for the privilege of exhibiting for an admission fee any professional contest on a closed-circuit telecast or motion picture.

BASE:

Promotions Regulatory Fee: Total gross receipts of any professional contest conducted live in New Mexico. Total gross receipts include the face value of all tickets sold and complimentary tickets issued, the gross price charged for the sale or lease of broadcasting, television or motion picture rights and any other sums received for holding a contest at a particular location (60-2A-23).

Closed-Circuit Telecast Supervisory Fee: Gross receipts derived from closed-circuit telecast or motion picture exhibitions, except that the tax does not apply to a live boxing contest held between April 9, 1997 and July 1, 1999.

RATE:

Promotions Regulatory Fee: 4%.

Closed-Circuit Telecast Supervisory Fee: 5%.

PAYMENT DUE: Both taxes are due within 72 hours after the completion of the contest (60-2A-24 and 60-2A-25).

COLLECTED BY: The New Mexico athletic commission (60-2A-26).

DISPOSITION: Proceeds from both the tax on promotions and the tax on closed-circuit telecasts or motion pictures are credited to the athletic commission fund (60-2A-24). Amounts in this fund are appropriated annually by the legislature to support the activities of the New Mexico athletic commission, which is under the supervision of the regulation and licensing department.

PUBLIC UTILITY INSPECTION AND SUPERVISION FEE

DESCRIPTION

An inspection and supervision fee is imposed on all public utilities that operate under the jurisdiction of the public regulation commission and that furnish electricity, gas (except liquefied petroleum gas in enclosed containers or tank trucks), water (except for irrigation and steam heat or power) and sewer (62-8-3 and 62-8-8).

BASE: The fee is measured by the gross receipts from business transacted in New Mexico in the preceding calendar year. Sales for resale are exempt (62-8-8).

RATE: .506%. Interest of 15% per year, computed at a rate of 1.25% per month, is charged on late payments (62-8-8). In addition, a penalty of 2% of the amount of the fee is due when payment is late (62-8-9).

PAYMENT DUE: Payments and interest are due on or before the last day of February of each year (62-8-8).

COLLECTED BY: Fees are collected by the public regulation commission (62-8-9).

DISPOSITION: After transferring \$100,000 to the public election fund, fees are deposited in the general fund (1-19A-10 and 6-4-2).

RAILROAD PRIVATE CAR TAX

DESCRIPTION

A tax on the gross earnings of an organization from the use or operation of railway cars within the state is imposed in lieu of all property taxes on railway cars owned by that organization (7-11-3).

BASE: Total income received from all sources by an organization from the use or operation of railway cars within the state.

RATE: For 1996 and subsequent years, 1.5%. Prior to 1996, the rate was 3.5%.

PAYMENT DUE DATE: The tax is withheld by the railroad company using or leasing the cars and paid to the taxation and revenue department by March 1 of each year for taxes covering the preceding calendar year (7-11-5).

COLLECTED BY: The taxation and revenue department (7-11-5).

DISPOSITION: Revenues are deposited in the tax administration suspense fund and, after payment of necessary refunds, are distributed to the general fund (7-1-6.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	661.0	476.0	536.6	411.2	384.4

Source: tax analysis, research and statistics office, TRD

SPECIAL FUELS EXCISE TAX

DESCRIPTION

An excise tax is imposed on the receipt and use of special fuel as a toll for the use of highways (7-16A-3).

BASE: Special fuel is defined as "diesel-engine fuel or kerosene used for the generation of power to propel a motor vehicle" (7-16A-2). The special fuel tax is imposed on distributors and importers of special fuel (7-16A-2.1). The tax is passed on to the pump and thus immediately to consumers. Certain deductions are allowed, including fuel used to propel a school bus. These are administered through a refund process.

RATE: Effective July 1, 2004, \$.21 per gallon. The previous rate, set at \$.18 per gallon, had been in effect since July 1, 1993 (7-16A-3).

PAYMENT DUE: Distributors and wholesalers file special fuel tax returns on or before the twenty-fifth day of the month following the month in which special fuel was received in New Mexico (7-16A-9). Special fuel users file special fuel tax returns on or before the twenty-fifth day of the month following the last day of each calendar quarter in which special fuel is used in New Mexico. Annual payment of the special fuel tax is allowed when expected annual liability is less than \$500 (7-16A-11).

COLLECTED BY: The taxation and revenue department (7-16A-20).

DISPOSITION: Receipts are deposited in the tax administration suspense fund (7-1-6.1). Amounts are distributed monthly as follows:

- 11.11% to the local governments road fund; and
- 88.89% to the state road fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	81,293.6	86,618.8	99,676.3	110,463.0	110,381.5

Source: tax analysis, research and statistics office, TRD

TELECOMMUNICATIONS RELAY SERVICE SURCHARGE

A special fee is imposed on sales of intrastate telephone services for the purpose of establishing a telecommunications relay system that enables hearing- or speaking-impaired individuals to communicate using telecommunications equipment. In addition, beginning April 1, 2006, a surcharge of 3.32% is added to defray the cost of telecommunications access charge reform.

BASE: The "gross amount paid by customers for intrastate telephone services..." provided in New Mexico other than mobile telecommunications services, unless such mobile services are provided to customers "whose place of primary use is New Mexico" regardless of where the mobile services originate, terminate or pass through. Receipts from selling a service to any other telecommunications company or provider for resale are not subject to the surcharge (63-9F-11).

RATE: .33% (63-9F-11) plus 3.32% (total charge is 3.65%).

PAYMENT DUE: The surcharge is included on the monthly bill of each customer or a local exchange company or other telecommunications company providing intrastate services and is paid at the time of payment of the monthly bill. The amount collected is remitted monthly to the taxation and revenue department on or before the twenty-fifth day of the month following collection (63-9F-11).

COLLECTED BY: The taxation and revenue department (63-9F-11).

DISPOSITION: The taxation and revenue department may deduct 3% of the amount collected as an administrative charge. This charge is deposited in the general fund. The remaining amounts are deposited in the telecommunications access fund, which is administered by the general services department, and amounts in the fund are appropriated to it for the purpose of carrying out the provisions of the Telecommunications Access Act. Not more than 10% of receipts in the fund can be budgeted and used by the general services department for salary and other necessary administrative expenses incurred by the general services department (63-9F-12).

TOBACCO PRODUCTS TAX

DESCRIPTION

An excise tax is imposed for the acquisition of tobacco products other than cigarettes for first sale in the ordinary course of business (7-12A-3).

BASE: The product value of the tobacco products. Product value is defined as the amount paid, net of discounts, for tobacco products received or, in the case of tobacco products manufactured and sold in New Mexico, the proceeds from the sale by the manufacturer of the tobacco products. Tobacco products sold to the United States government or a state agency are exempt, and products shipped in interstate commerce are deductible (7-12A-3 through 7-12A-5).

RATE: 25% of product value (7-12A-3).

PAYMENT DUE DATE: The tax is to be paid by the first purchaser by the twenty-fifth day of the month following the month in which the "taxable event", presumably the acquisition of tobacco products in New Mexico for subsequent resale, occurs (7-12A-3).

COLLECTED BY: The taxation and revenue department (7-12A-7).

DISPOSITION: General fund (7-1-6.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	3,907.9	4,924.4	5,118.2	4,908.7	5,535.4

Source: tax analysis, research and statistics office, TRD

**UTILITY AND CARRIER INSPECTION FEE
(ALSO KNOWN AS CORPORATE SPECIAL)**

DESCRIPTION

Each telephone company and transmission company, defined as a utility, and each carrier doing business in the state that is subject to the control and jurisdiction of the public regulation commission is required to pay an annual utility and carrier inspection and supervision fee (63-7-20). Pipelines used to transport oil and gas and common or contract motor carriers or aircraft carriers transporting passengers or property for hire are exempt from the fee (63-7-22).

BASE: The fee is measured by the gross receipts from intrastate business transacted in New Mexico in the preceding calendar year (63-7-20).

RATE: For carriers, up to .256%; for utilities, up to .511% (63-7-20).

PAYMENT DUE: Payments and interest are due annually on or before January 20 or in quarterly installments on or before January 20, April 20, July 20 and October 20 (63-7-20).

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: After transferring \$100,000 to the public election fund, fees are deposited in the general fund (1-19A-10 and 63-7-21).

911 EMERGENCY SURCHARGE, NETWORK AND DATABASE SURCHARGE

DESCRIPTION

Two surcharges are imposed on telecommunications company (landline) customers who have services that are capable of originating a 911 call. Beginning July 1, 2001, a surcharge is also imposed on certain commercial mobile radio service (wireless) customers.

BASE: The 911 emergency surcharge and the network and database surcharge are imposed on each access line in the state. Customers receiving reduced rates pursuant to the Low Income Telephone Service Assistance Act are exempt (63-9D-5). The wireless enhanced 911 surcharge is on each subscriber whose billing address is in New Mexico (63-9D-9.2).

RATE: The 911 emergency surcharge is \$.25 per line per billing period. The network and database surcharge is \$.26 per line per billing period. The wireless enhanced 911 surcharge is \$.51 per subscriber per billing period. The telecommunications company or the commercial mobile radio service may retain each month the greater of 1% of the amount collected or \$50 as an administrative fee (63-9D-5, 63-9D-9.2 and 63-9D-9.3).

PAYMENT DUE DATE: Monthly, no later than the twenty-fifth day of the month following the month in which the surcharge was imposed (63-9D-7 and 63-9D-9.3).

COLLECTED BY: The telecommunications company and commercial mobile radio service company bill for and collect the surcharges from their local customers. The company has no obligation to take any legal action to enforce the collection of the surcharges. Surcharge payments are remitted to the taxation and revenue department by the company (63-9D-7 and 63-9D-9.2).

DISPOSITION: Emergency surcharge payments are deposited in the enhanced 911 fund. The fund is administered by the local government division of the department of finance and administration. Revenues are distributed to participating local governing bodies to pay for the costs of equipment and installation for emergency networks (63-9D-8). Revenues may also be used for the retirement of enhanced 911 bonds (63-9D-20).

Network and database surcharge payments are deposited in the network and database surcharge fund. The fund is administered by the local government division. Revenues are distributed to participating local public bodies and may be used to provide grants to local public bodies for the costs of developing and maintaining a network and database for a 911 emergency system (63-9D-8.2).

Wireless enhanced 911 surcharge payments are deposited in the wireless enhanced 911 fund. The fund is administered by the local government division. Revenues are distributed as grants to local public bodies for costs of providing enhanced 911 wireless service (63-9D-9.1).

Income & Estate Taxes

General Fund Revenue by Source (\$ in Millions)					
	FY2003	FY2004	FY2005	FY2006	FY2007
	Actual	Actual	Actual	Actual	Actual
NET Personal Income Tax	924.4	1,007.2	1,086.0	1,126.6	1,163.8
NET Corporate Income Tax	102.8	138.2	242.5	382.6	460.5
Estate	35.4	7.7	4.9	3.1	0.1
TOTAL INCOME TAXES	1,062.6	1,153.1	1,333.4	1,512.3	1,624.4

CORPORATE INCOME AND FRANCHISE TAX

DESCRIPTION

The Corporate Income and Franchise Tax Act (Chapter 7, Article 2A) imposes a corporate income tax on every domestic and foreign corporation employed or engaged in the transaction of business in this state or deriving any income from property within this state. Subject to certain restrictions, corporations may elect to report their income using one of the following three reporting methods: (1) separate corporate entity; (2) combination of unitary corporations (but income of foreign corporations not doing business in the United States must be excluded); or (3) federal consolidated group. New Mexico has adopted the Uniform Division of Income for Tax Purposes Act (7-4-1 through 7-4-21) and the Multistate Tax Compact (7-5-1 through 7-5-7), which permit the allocation of multistate income and alternative taxes. Legislation passed in 1993 allows multistate manufacturers to elect a single-weighted or double-weighted sales factor in apportioning their income.

A corporate franchise tax of \$50.00 per year is imposed on every domestic and foreign corporation doing business in the state and upon every corporation, whether engaged in active business or not, that has or exercises a corporate franchise in the state.

BASE: "... net income (defined as federal taxable income adjusted to exclude that part exempted by law (7-2A-2)) of every domestic corporation and... every foreign corporation employed or engaged in the transaction of business in... this state or deriving any income from any property or employment within this state" (7-2A-3). Insurance companies, certain employee benefit trusts, S corporations and certain nonprofit corporations are exempt from the tax (7-2A-4). Partnerships and limited liability companies not taxed as corporations under the Internal Revenue Code are exempt.

RATE: 4.8% of net income not over \$500,000; \$24,000 plus 6.4% of net income over \$500,000 but not over \$1,000,000; and \$56,000 plus 7.6% of net income over \$1,000,000 (7-2A-5). Also, effective with taxable years beginning on or after January 1, 1986, a franchise tax of \$50.00 on each corporation is imposed (7-2A-5.1), and the tax imposed under Sections 53-3-11 through 53-3-17 NMSA 1978 is repealed.

CREDITS: Cultural property preservation (7-2A-8.6), corporate-provided child care services (7-2A-14), taxes paid to Indian tribes (7-2A-16), welfare-to-work (7-2A-8.8), qualified business facility rehabilitation (7-2A-15), renewable energy production (7-2A-19), affordable housing production and eligible film production expenditures (7-2F-1). In 2004, a high-wage jobs credit became available (7-9G-1). The credit is up to 10% of wages and benefits of an eligible employee, based on a sliding scale, up to a maximum of \$12,000. The credit was scheduled to sunset in 2010; however, Laws 2007, Chapter 172 repealed the sunset. Beginning in 2005, the state investment officer may make loans in anticipation of the film production tax credit. Effective January 1, 2006, the 5% New Mexico filmmaker tax credit was repealed and a new film production credit was created. The credit is 25% of eligible expenses (see also Individual Income Tax). In 2007, the Angel Investment credit became available. The credit is for 25% of

the cost of qualifying investments in high technology or manufacturing businesses (Laws 2007, Chapter 172). Laws 2007, Chapter 204 provides an income tax credit for the generating of electricity using a solar generator. The credit is linked to the number of kilowatt hours of electricity generated. This credit is called the "renewable energy production tax credit."

PAYMENT DUE: "... fifteenth day of the third month following the end of each taxable year..." (7-2A-9). Taxpayers with estimated corporate income tax liability of \$5,000 or more "shall pay estimated corporate income tax...". Payments are due quarterly (7-2A-9.1).

COLLECTED BY: The taxation and revenue department (7-2A-9).

DISPOSITION: Deposited in the tax administration suspense fund in the state treasury; unencumbered balances after necessary refunds, credits and interest are transferred monthly to the general fund (7-1-6.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	102.8	142.1	250.8	382.4	405.8

Source: tax analysis, research and statistics office, TRD

ESTATE TAX

DESCRIPTION

The estate tax is a tax on inheritances. The Estate Tax Act ties New Mexico's estate tax to the federal estate tax. Because the federal estate tax is being phased out, New Mexico will cease to collect estate taxes in FY 2006. The estate tax is imposed on the transfer of the net estate of every resident. Net estate means taxable estate as defined in Section 2051 of the Internal Revenue Code of 1986. The net estate located in New Mexico of a nonresident is also taxable. Payment may take the form of acceptable works of art (7-7-17).

BASE: The New Mexico tax is imposed on the transfer of the net estate of every resident (7-7-3) and a proportionate part of the net estate of every nonresident with certain exemptions (7-7-4). In the case of residents, credits are allowed for estate taxes paid to other states (7-7-3).

RATE: The tax on residents' estates is the amount of the federal credit allowed for state death taxes provided in Section 2011 of the Internal Revenue Code of 1986, as amended (7-7-3). The tax on nonresident estates is computed by multiplying the federal credit by a fraction, the numerator of which is the value of the property located in New Mexico and the denominator of which is the value of the decedent's gross estate (7-7-4).

PAYMENT DUE: The tax return must be filed on or before the date the federal estate tax return is filed (7-7-5), and the tax is due and payable at the time the return is filed (7-7-6).

COLLECTED BY: The taxation and revenue department (7-7-10).

DISPOSITION: Collections, net of refunds, are deposited in the general fund (7-1-6.1). Works of art become the property of the museum of New Mexico.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	28,442	7,688	4,925	3,137	78

Source: tax analysis, research and statistics office, TRD

INDIVIDUAL (PERSONAL) AND FIDUCIARY INCOME TAX

DESCRIPTION

The Income Tax Act (Chapter 7, Article 2) imposes a tax on the net income of every resident and nonresident individual employed or engaged in the transaction of business in, into or from this state. Net income of fiduciaries is also taxed. New Mexico has adopted the Uniform Division of Income for Tax Purposes Act (7-4-1 through 7-4-21) and the Multistate Tax Compact (7-5-1 through 7-5-7), which apply to the allocation of multistate income and alternative taxes. Beginning January 1, 2002, certain income of nonresidents earned in New Mexico within 20 miles of the international border from certain manufacturing companies does not have to be allocated to New Mexico (7-2-11). The Tax Refund Intercept Program Act (7-2C-1 through 7-2C-14) permits the intercept of tax refunds for certain public purposes.

The Withholding Tax Act requires employers who withhold federal income tax from employees' compensation to withhold and pay state income taxes (7-3-1 through 7-3-11).

The individual income tax is also used as a device to provide certain tax rebate and credits for various economic and social purposes. The rebates and credits are summarized below.

BASE: "... net income of every resident individual and... the net income of every nonresident individual... deriving any income from property or employment within this state..." (7-2-3). Net income is defined (7-2-2) as base income (generally federal adjusted gross income) less the federal standard deduction or itemized deductions allowed under the federal tax code, the federal exemption allowance and amounts the state is prohibited from taxing due to federal and state law (including interest on United States government obligations and income earned on Indian reservations by tribal members).

The following special deductions and adjustments apply to determine New Mexico taxable income:

- Interest on out-of-state municipal bonds must be added to federal adjusted gross income.
- Taxpayers aged 65 or over may deduct up to \$8,000 of income. The amount of the deduction varies based on the adjusted gross income of the taxpayer and is phased out for married taxpayers with incomes over \$51,000 and single taxpayers with incomes over \$25,500.
- Up to \$1,000 of net capital gain income may be deducted.
- A portion of unreimbursed and uncompensated medical care expenses that have not been itemized for federal income tax purposes may be deducted. The amount of the deduction ranges from 0 to 25% of eligible expenses depending on the adjusted gross income of the taxpayer.
- Up to \$10,000 of organ-donation-related expenses, including lost wages, lodging and travel expenses, incurred as a result of the taxpayer or dependent donating a human organ.
- \$2,500 for (a) married individuals filing a separate return if income is not over \$15,000 (phases out at \$27,500); (b) single individuals if income is not over \$20,000 (phases out at \$36,667); and (c) married individuals filing a joint return, surviving spouses and heads

of household if income is not over \$30,000 (phases out at \$55,000).

- \$3,000 for taxpayers age 65 or older with unreimbursed medical expenses greater than \$28,000.
- All income earned by active duty members of the armed services is exempt (Laws 2007, Chapter 45).

RATES: From 1998 to 2002, there were seven tax brackets: 1.7%, 3.2%, 4.7%, 6.0%, 7.1%, 7.9% and 8.2% (7-2-7). For a joint return, the 1.7% rate applied to taxable income of \$8,000 or less and the top marginal rate of 8.2% applied to taxable income in excess of \$100,000. In 2003, these tax rates were amended to allow for a gradual phase down of income tax liability beginning in tax year 2003 and culminating in tax year 2007. See tables below. The withholding rate is determined by a table devised by the taxation and revenue department (7-3-3).

CREDIT AND REBATES: The following credits and rebates are administered through the Income Tax Act. In some cases, credit amounts are limited to the amount of tax liability. In others, if they exceed liability, the excess is refunded to the taxpayer.

- The low-income comprehensive tax rebate (LICTR) (7-2-14), enacted in 1972, permits the rebate of the part of total state and local taxes paid by low-income resident families. Although it is partial reimbursement for taxes of all types, including gross receipts and property taxes, LICTR is administered as a credit against individual income tax liability, with any excess returned to the taxpayer as a refund. The amount of LICTR is determined by the number of allowable exemptions and by the claimant's modified gross income (MGI). The number of exemptions is generally the same as would be allowed for federal and state income tax purposes, except that one additional exemption is allowed for filers aged 65 and over, and one additional exemption is provided for filers who are blind. The table determining rebate amounts as a function of MGI and the number of exemptions was restructured in 1994 to compensate for the 1993 repeal of the low-income food and medical tax rebate (LIFMR). 1998 legislation increased the maximum qualifying MGI to \$22,000 and increased the amount of rebate in each cell. The credit is refundable and may be claimed by persons who have no tax liability under the Income Tax Act. This was enacted in 1972 and revised in 1973, 1974, 1975, 1977, 1978, 1981, 1987, 1994 and 1998.
- The elderly taxpayer's property tax rebate (7-2-18) sets a maximum property tax liability for residents 65 years of age or older whether they own their residences or rent. The law permits rebate of the difference between the maximum liability and the amount paid in property taxes or rent up to \$250 per return. The credit is refundable and may be claimed by persons who have no tax liability under the Income Tax Act. This was enacted in 1977 and amended in 1981, 1993, 1997, 1999 and 2003.
- The qualified business facility rehabilitation credit (7-2-18.4) allows a maximum credit of \$50,000 per project against personal or corporate income tax liability for 50% of the costs incurred in restoring, rehabilitating or preserving a qualified business facility. A "qualified business facility" is defined as one located in a New Mexico enterprise zone, vacant at least 24 months prior to renovation and put into service in manufacturing, distribution or service immediately after restoration. Credits can be taken in no more than three consecutive years, with an aggregate not to exceed \$50,000. This was enacted in 1994.
- Effective January 1, 2006, the 5% New Mexico filmmaker tax credit was repealed and a

new film production credit was created. The credit is 25% of eligible expenses through January 1, 2009. Thereafter, the amount of the credit is 20% (see also corporate income tax).

- A child day care credit (7-2-18.1) permits a refundable credit of 40% of compensation paid to a caregiver, not to exceed \$8.00 per day or \$480 per year for each dependent or \$1,200 total per year. The credit is limited to gainfully employed persons with MGIS equal to no more than double the annual federal minimum wage income. The amount of any federal child care credit for each child must be deducted from the state credit. The credit is refundable and may be claimed by persons who have no tax liability under the Income Tax Act. This was enacted in 1981 and amended in 1990, 1995 and 1999.
- The cultural property preservation credit (7-2-18.2) offers a credit of up to \$25,000 (nonrefundable) per project for 50% of the costs of restoration, rehabilitation or preservation of properties listed on the official New Mexico register of cultural properties. The project must have been approved by the cultural properties review committee. This was enacted in 1984.
- A county property tax rebate for low-income taxpayers (7-2-14.3 through 7-2-14.5) authorizes the board of county commissioners of any county to put before county voters the option of raising property tax rates by no more than \$1.00 per \$1,000 in taxable value to fund a property tax rebate for low-income taxpayers. The revenue from the tax is pledged solely for reimbursing the state for the costs of the income tax revenue reduction. The rebate is applied to state personal income tax liability to compensate low-income taxpayers for some portion of the property tax paid on their principal residences. The maximum tax rebate is \$350, and the maximum eligible modified gross income is \$24,000. This was enacted in 1994 and amended in 1997 and 2003.
- The welfare-to-work credit (7-2-18.5) is applicable to the personal or corporate income tax liability of employers who employ former recipients of temporary assistance for needy families (TANF, formerly AFDC) in counties with 10% or greater unemployment. The credit is 17.5% of the first \$10,000 in first year's wages and 25% of the first \$10,000 in second year's wages. To qualify for the credit, jobs must be newly created. This was enacted in 1998.
- The rural job tax credit (7-2E-1) provides a credit to business taxpayers for certain jobs created by an eligible employer in a rural area. It may be applied against gross receipts, compensating and withholding taxes.
- A one-time tax credit against income tax liability is allowed for the purchase and use of equipment that electronically reads identification cards to verify age (7-2A-18). The credit amount is \$300 for each business location of the taxpayer where such equipment is in use. The credit is nonrefundable.
- Enacted in 2002, a total income tax exemption for taxpayers over 100 years of age (7-25.7).
- Enacted in 2005, an income exemption of \$3,000 for taxpayers over age 65 with unreimbursed medical expenses greater than \$28,000 (7-2-5.9).
- The solar market tax credit is equal to 30% of the cost of installing a solar thermal or photovoltaic system in a residence, business or agricultural enterprise. The credit is limited to \$9,000 (Laws 2006, Chapter 93).
- The reimbursement to members of the national guard for life insurance premiums is exempt from taxable income (Laws 2006, Chapter 50).
- The Working Families refundable tax credit equal to eight percent of the federal earned income credit (Laws 2007, Chapter 45).

- A special needs adopted child refundable credit of \$1,000 (Laws 2007, Chapter 45).
- In 2007 the Angel Investment credit became available. The credit is for 25% of the cost of qualifying investments in high technology or manufacturing businesses (Laws 2007, Chapter 172).

PAYMENT DUE: Payments are due on the fifteenth day of the fourth month following the end of each taxable year (7-2-12). As of tax year 1997, quarterly estimated payments are required of persons owing over \$500 in personal income tax. Withheld taxes are due on the twenty-fifth day of the month following the month when the taxes were withheld (7-3-6).

COLLECTED BY: The taxation and revenue department (7-2-12).

DISPOSITION: All receipts are deposited in the tax administration suspense fund. Amounts needed to pay refunds and rebate and credit claims are transferred monthly to the income tax suspense fund (7-1-6). A distribution is made to the retiree health care fund equal to 1/12 of 103% prior to June 15, 2001 of the amount distributed to that fund in the previous fiscal year, then 1/12 of 106% until July 1, 2002 and 1/12 of 112% thereafter (7-1-6.30). (This amount was originally set to equal amounts attributable to income derived from pensions under the public employee retirement plan.) The residual is transferred monthly to the general fund (7-1-6.1).

The following rates were in effect for tax years 1999 to 2005:

A. For married individuals filing separate returns:

	<u>1999-2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
0 to \$4,000	1.7%	1.7%	1.7%	1.7%
\$ 4,000 to \$ 8,000	3.2%	3.2%	3.2%	3.2%
\$ 8,000 to \$12,000	4.7%	4.7%	4.7%	4.7%
\$12,000 to \$20,000	6.0%	6.0%	6.0%	5.7%
\$20,000 to \$32,000	7.1%	7.1%	6.8%	5.7%
\$32,000 to \$50,000	7.9%	7.7%	6.8%	5.7%
\$50,000 plus	8.2%	7.7%	6.8%	5.7%

B. For surviving spouses and married individuals filing joint returns:

	<u>1999-2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 0 to \$8,000	1.7%	1.7%	1.7%	1.7%
\$ 8,000 to \$16,000	3.2%	3.2%	3.2%	3.2%
\$16,000 to \$24,000	4.7%	4.7%	4.7%	4.7%
\$24,000 to \$40,000	6.0%	6.0%	6.0%	5.7%
\$40,000 to \$64,000	7.1%	7.1%	6.8%	5.7%
\$64,000 to \$100,000	7.9%	7.7%	6.8%	5.7%
\$100,000 plus	8.2%	7.7%	6.8%	5.7%

C. For single individuals and for estates and trusts:

	<u>1999-2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 0 to \$5,500	1.7%	1.7%	1.7%	1.7%
\$ 5,500 to \$11,000	3.2%	3.2%	3.2%	3.2%
\$11,000 to \$16,000	4.7%	4.7%	4.7%	4.7%
\$16,000 to \$26,000	6.0%	6.0%	6.0%	5.7%
\$26,000 to \$42,000	7.1%	7.1%	6.8%	5.7%
\$42,000 to \$65,000	7.9%	7.7%	6.8%	5.7%
\$65,000 plus	8.2%	7.7%	6.8%	5.7%

D. For heads of household filing returns:

	<u>1999-2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 0 to \$7,000	1.7%	1.7%	1.7%	1.7%
\$ 7,000 to \$14,000	3.2%	3.2%	3.2%	3.2%
\$14,000 to \$20,000	4.7%	4.7%	4.7%	4.7%
\$20,000 to \$33,000	6.0%	6.0%	6.0%	5.7%
\$33,000 to \$53,000	7.1%	7.1%	6.8%	5.7%
\$53,000 to \$83,000	7.9%	7.7%	6.8%	5.7%
\$83,000 plus	8.2%	7.7%	6.8%	5.7%

The following rates are in effect for tax years 2006, 2007 and 2008:

A. For married individuals filing separate returns:

	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 0 to \$4,000	1.7%	1.7%	1.7%
\$ 4,000 to \$ 8,000	3.2%	3.2%	3.2%
\$ 8,000 to \$12,000	4.7%	4.7%	4.7%
\$12,000 plus	5.3%	5.3%	4.9%

B. For heads of households, surviving spouses and married individuals filing joint returns:

	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 0 to \$8,000	1.7%	1.7%	1.7%
\$ 8,000 to \$16,000	3.2%	3.2%	3.2%
\$16,000 to \$24,000	4.7%	4.7%	4.7%
\$24,000 plus	5.3%	5.3%	4.9%

C. For single individuals and for estates and trusts:

	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 0 to \$5,500	1.7%	1.7%	1.7%
\$ 5,500 to \$11,000	3.2%	3.2%	3.2%
\$11,000 to \$16,000	4.7%	4.7%	4.7%
\$16,000 plus	5.3%	5.3%	4.9%

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Personal income tax	842.1	1,025.3	1,107.3	1,048.5	1,179.0

Source: tax analysis, research and statistics office, TRD

Severance Taxes

General Fund Revenue by Source (\$ in Millions)					
	FY2003	FY2004	FY2005	FY2006	FY2007
	Actual	Actual	Actual	Actual	Actual
Oil and Gas School Tax	229.6	297.1	380.9	491.6	431.8
Oil Conservation Tax	11.9	13.6	17.8	23.0	19.8
Resources Excise	5.8	5.5	6.5	8.9	13.2
Natural Gas Processors	21.1	13.5	21.7	27.9	35.6
TOTAL SEVERANCE TAXES	268.4	329.7	426.9	551.4	500.4

NATURAL GAS PROCESSORS TAX

DESCRIPTION

This tax is levied on the privilege of doing business as a processor of natural gas or liquid hydrocarbons (7-33-4).

BASE: The tax is imposed on processing plants. It is measured by the heating content of natural gas, at the plant's inlet, in million British thermal units (mmbtu) (7-33-2). Deductions are allowed for products used for fuel by the processor, returned to the lease from which they were produced, sold to tax-exempt entities, legally flared or lost through plant malfunction (7-33-4).

RATE: Beginning on July 1, 1998, the rate was set at \$.0065 per mmbtu, to be adjusted every July 1. The adjustment factor is equal to the average value of natural gas produced in New Mexico during the preceding calendar year divided by \$1.33. The rate starting January 1, 1999 will be similarly adjusted (7-33-4).

PAYMENT DUE: Within 25 days following the end of each calendar month (7-33-8).

COLLECTED BY: The taxation and revenue department (7-33-8).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6) and transferred monthly to the general fund (7-1-6.20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$23,900	\$13,478	\$23,150	\$26,215	\$34,884

Source: TRD

OIL AND GAS CONSERVATION TAX

DESCRIPTION

A conservation tax is levied on the sale of all oil, natural gas, liquid hydrocarbons, carbon dioxide, uranium, coal, geothermal energy, helium or non-hydrocarbon gas severed from the soil of the state.

BASE: Taxable value is defined as the actual price received for products at the production unit with some exceptions (7-30-2) and adjusted as follows (7-30-5):

- for oil, natural gas, liquid hydrocarbon or carbon dioxide, the value less royalties paid or due the United States, New Mexico or any Indian tribe, Indian pueblo or Indian that is a ward of the United States and the reasonable expense of trucking the product from the production unit to the first place of market;
- for coal, the "taxable value" as defined in the Resources Excise Tax Act (7-25-1 through 7-25-9), which is the actual sales price, less sales to tax-exempt entities and royalties as set out above for oil and gas;
- for uranium, the taxable value, which is 25% percent of the taxable value determined under the Resources Excise Tax Act (7-25-3), less sales to tax-exempt entities and royalties as set out above for oil and gas; and
- for geothermal energy, the value at the point of first sale, less the cost of transporting it from the point of severance to the first sale and royalties as set out above for oil and gas.

RATE: 19/100 of 1% of the taxable value, except that if the unencumbered balance in the oil and gas reclamation fund equals or exceeds \$2,500,000 for any one-month period computed after payment of the tax for that month, the tax shall be reduced by 1/100 of 1%, and, when the unencumbered balance in the oil and gas reclamation fund is less than or equal to \$500,000, the tax shall be increased by 1/100 of 1% (7-30-4).

PAYMENT DUE: By the twenty-fifth day of the second month after the calendar month in which products are sold (7-30-10) or purchased (7-30-11). Beginning July 1991 and each month thereafter, an advance payment, equal to the average monthly tax paid in the 12 months ending the previous March 31, is required. The advance payment is adjusted each year beginning in July. The advance payment may be credited against the regular tax due each month, beginning August 1991 (7-30-27).

COLLECTED BY: The taxation and revenue department (7-30-10 and 7-30-11).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6), from which refunds may be made. During periods in which the tax rate is .19%, 2/19 of the total collection is deposited in the oil and gas reclamation fund (7-1-6.21). The remaining revenues are transferred to the general fund (7-1-6.20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$14,036	\$14,932	\$19,360	\$24,272	\$21,204

Source: TRD

OIL AND GAS EMERGENCY SCHOOL TAX

DESCRIPTION

This tax is levied on the privilege of doing business as a severer of oil, natural gas, liquid hydrocarbon, carbon dioxide, helium or non-hydrocarbon gases individually or any combination thereof (7-31-3).

BASE: "Taxable value", which is the "actual price received for products at the production unit" (7-31-2), less federal, state or Indian royalties and the reasonable expense of transporting the product to the first place of market (7-31-5). A marginal wells conditional tax reduction provides either a 50% or a 25% reduction in both oil and gas severance tax and oil and gas emergency school tax to stripper wells when prices are low. Stripper wells are oil wells that have been certified by the oil conservation division of the energy, minerals and natural resources department to have produced less than 10 barrels per day in the previous calendar year and natural gas wells certified to have produced less than 6,000 cubic feet per day in the previous calendar year (7-29B-2 through 7-29B-6).

RATE:

- natural gas, 4%; and
- all other products, 3.15% of the taxable value (7-31-4), which was raised from 2.55% effective July 1, 1983.

PAYMENT DUE: By the twenty-fifth day of the second month following the end of each calendar month in which products are sold (7-31-10) or purchased (7-31-11). Beginning July 1991 and each month thereafter, an advance payment, equal to the average monthly tax paid in the 12 months ending the previous March, is required. The advance payment is adjusted each year beginning in July. The advance payment may be credited against the regular tax due each month beginning August 1991 (7-31-26).

COLLECTED BY: The taxation and revenue department (7-31-10 and 7-31-11).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6); unencumbered balances are transferred monthly to the general fund, except that, beginning June 15, 2001, payments on assessments issued by the taxation and revenue department are held in the suspense fund until the secretary of taxation and revenue determines that there is no substantial risk of protest or litigation (7-1-6.20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$277,465	\$297,070	\$384,212	\$481,803	\$426,589

Source: TRD

OIL AND GAS SEVERANCE TAX

DESCRIPTION

A severance tax is imposed on all oil, natural gas, liquid hydrocarbons and carbon dioxide severed from the soil and sold.

BASE: The taxable value of all oil, natural gas, liquid hydrocarbons, carbon dioxide, helium and non-hydrocarbon gases individually or any combination thereof that is severed and sold. Taxable value is the actual price received for products at the production unit less federal, state and Indian royalties and the reasonable expenses of trucking the product to the first place of market (7-29-4.1).

An enhanced oil recovery law was passed in 1992. A "recovered oil tax rate" of 1.875% (half the regular severance tax rate of 3.75%) is applied to oil produced from wells treated in various ways to stimulate additional oil production. In 1995, a 50% credit was authorized for projects approved by the oil conservation division of the energy, minerals and natural resources department that restore non-producing wells to production or that increase the production from currently producing wells. Also in 1995, an "intergovernmental oil and gas tax credit" was enacted to ameliorate dual taxation of oil and gas production on Indian lands. The credit is against state production taxes for taxes paid to Indian tribes on production from new wells drilled after June 30, 1995 on Indian land. The credit amount is the smaller of 75% of the Indian production taxes or 75% of the state production tax. In 1999, a marginal wells conditional tax reduction was enacted. This legislation provides either a 50% or a 25% reduction in both oil and gas severance tax and oil and gas emergency school tax to stripper wells when prices are low. Stripper wells are oil wells that have been certified by the oil conservation division of the energy, minerals and natural resources department to have produced less than 10 barrels per day in the previous calendar year and natural gas wells certified to have produced less than 6,000 cubic feet per day in the previous calendar year (7-29B-2 through 7-29B-6).

RATE: 3.75% of the taxable value as defined above. An "enhanced oil recovery" tax rate of 1.875% is effective for oil produced from new wells using qualified enhanced recovery methods. Prior to January 1, 1994, only carbon dioxide projects qualify. Thereafter, any secondary or tertiary method may be used. The lower rate applies to production for the first five or seven years after bringing the enhanced project into production.

PAYMENT DUE: By the twenty-fifth day of the second month following the end of each calendar month in which products are sold (7-29-7) or purchased (7-29-8). Beginning in July 1991 and each month thereafter, an advance payment, equal to the average monthly tax paid in the 12 months ending the payment, is adjusted each year beginning in July. The advance payment may be credited against the regular tax due each month beginning in August 1991 (7-29-23).

COLLECTED BY: The taxation and revenue department (7-29-7 and 7-29-8).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6); the balance, after necessary refunds, is transferred monthly to the severance tax bonding fund, except that,

beginning June 15, 2001, payments on assessments issued by the taxation and revenue department are held in the suspense fund until the secretary of taxation and revenue determines that there is no substantial risk of protest or litigation (7-1-6.20).

Money in the severance tax bonding fund is pledged for the payment of principal and interest on all bonds that have been issued under the Severance Tax Bonding Act (7-27-1). Money not needed for bonds is transferred semiannually to the severance tax permanent fund (7-27-8). Prior to July 1, 1999, the state board of finance could issue severance tax bonds as long as the bonds could be serviced by using not more than 50% of the annual deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year. Beginning July 1, 1999, the state board of finance can issue severance tax bonds and supplemental severance tax bonds as long as the severance tax bonds and supplemental severance tax bonds can be serviced by using not more than 62.5% of the annual deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year. Beginning April 12, 2000, additional supplemental severance tax bonds with terms that do not extend beyond the fiscal years in which they are issued may be issued as long as the debt service on those bonds plus the debt service on other severance tax bonds and supplemental severance tax bonds does not exceed 87.5% of the deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year (7-27-14). Effective July 1, 2004, additional supplemental severance tax bonds with terms that do not extend beyond the fiscal years in which they are issued may be issued as long as the debt service on those bonds plus the debt service on other severance tax bonds and supplemental severance tax bonds does not exceed 95% of the deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year (7-27-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$268,603	\$293,088	\$381,229	\$478,384	\$425,403

Source: TRD

RESOURCES EXCISE TAX

DESCRIPTION

The resources excise tax is actually three taxes: the "resources tax", imposed for the privilege of severing natural resources; the "processors tax", imposed for the privilege of processing natural resources; and the "service tax", imposed for severing or processing in New Mexico natural resources that are owned by another person and are not otherwise taxed under the "resource" or "processors" tax. "Natural resources" is defined as "timber and any product thereof and any metalliferous or nonmetalliferous mineral product, combination or compound thereof, but does not include oil, natural gas, liquid hydrocarbon individually or any combination thereof or carbon dioxide" (7-25-3).

Resources Tax (7-25-4)

BASE: Taxable value, defined as "the value after severing or processing, without deduction of any kind", except certain sales to federal, state or local governments or other tax-exempt organizations or service charges on which the service tax has been imposed, and except for state, federal and Indian royalties (7-25-3). Exempted from this tax is the taxable value of any natural resource that is processed in New Mexico and on whose taxable value the processors tax is paid (7-25-7).

RATE:

- all natural resources except potash and molybdenum 0.75%;
- potash 0.5%; and
- molybdenum 0.125%; (7-25-4).

Processors Tax (7-25-5)

BASE: Taxable value, defined identically to that for the resources tax.

RATE:

- all natural resources except timber, potash and molybdenum 0.75%;
- timber 0.375%; and
- potash and molybdenum 0.125%; (7-25-5).

Service Tax (7-25-6)

BASE: Service charge on any person severing or processing natural resources that are owned by another person.

RATE: The same rate that would be imposed on an owner of natural resources for performing the same function.

PAYMENT DUE: All taxes imposed by the Resources Excise Tax Act are due on or before the twenty-fifth day of the month following the month in which the first of the following occurs:

sale, transportation out of New Mexico or consumption (7-25-9).

COLLECTED BY: The taxation and revenue department (7-1-13).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6); the balance, after necessary refunds, is transferred monthly to the general fund (7-1-6.20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$6,777	\$5,460	\$6,278	\$8,885	\$8,175

Source: tax analysis, research and statistics office, TRD

SEVERANCE TAX ON NATURAL RESOURCES OTHER THAN OIL AND GAS

DESCRIPTION

A severance tax is imposed for the privilege of severing natural resources (7-26-3). "Natural resources" is defined as "timber and any metalliferous or nonmetalliferous mineral product, combination or compound thereof but does not include oil, natural gas, liquid hydrocarbon, individually or any combination thereof or carbon dioxide" (7-26-2). The tax is levied on various bases and at various rates. Taxable value is subject to special definition for potash, molybdenum, copper, lead, zinc, gold and silver. In addition to their other cost deductions, all severers of natural resources, except coal and uranium, may deduct rental or royalty payments paid to the United States or the state.

Coal (7-26-6)

BASE: The "taxable event" is the sale, transportation out of New Mexico or consumption of the coal. The base is the quantity of coal severed and saved.

RATE: \$.57 per short ton (2,000 pounds) for surface coal and \$.55 per short ton for underground coal. Prior to July 1980, rates were \$.38 per ton for steam coal and \$.18 per ton for metallurgical coal, and prior to July 1, 1985, a credit was available for certain metallurgical coal.

A severance surtax is also imposed on coal (7-26-6). The amount of the surtax is \$.60 for surface coal and \$.58 for underground coal beginning July 1, 1989. Prior to July 1, 1989, the surtax was adjusted each year in accordance with the increase in the consumer price index during the prior calendar year. The rate that went into effect on July 1, 1989 was approximately the rate that would have been effective under the old escalated rate for that year. Beginning in 1994, coal severance tax rates were supposed to increase in accordance with the producer price index (PPI) and to be so adjusted every July 1. Because of declines in the PPI, coal severance tax rates have remained at their 1994 levels. The surtax does not apply to certain new contracts for coal sales entered into after July 1, 1990 and to any coal sold under existing contracts that exceeds the three-year average for coal sold annually during 1987 through 1989. The surtax exemption was extended four times and, effective June 18, 1999, is permanent. As of fiscal year 1999, it is set to expire on June 30, 2009 (7-26-6.2).

The surtax rate for surface-mined coal in fiscal year 2007 was \$0.73 per ton, resulting in a combined rate of \$1.30 per ton. The surtax rate for coal mined underground was \$0.71 for a combined rate of \$1.26; however, all coal mined underground during fiscal year 2007 was exempt from the surtax. The surtax rate for fiscal year 2008 is \$0.80 per ton for surface coal, resulting in a combined rate of \$1.37 per ton. The surtax rate for coal mined underground is \$0.77 per ton, resulting in a combined rate of \$1.32 per ton. All coal mined underground during fiscal year 2008 to date has been exempt from the surtax. In fiscal year 2009, the surtax for surface coal will be \$0.83 per ton for a combined rate of \$1.40 per ton. The surtax for coal mined underground will be \$0.80 per ton, resulting in a combined rate of \$1.35 per ton.

CREDIT: Beginning July 1, 2001, an intergovernmental coal severance tax credit is allowed for taxes imposed by an Indian nation, tribe or pueblo on coal severed from tribal land. The credit amount is 75% of the lesser of the amount of the tax imposed by the tribal government or the amount of the state severance tax (7-29C-2).

Molybdenum (7-26-4)

BASE: The gross value is the value of molybdenum contained in concentrates shipped or sold from a mine site, not less than the value that "... bona fide sales which reflect current market conditions would yield for the same quantity of molybdenum products contained in concentrates at the mine site, less 50% of that value as a deduction for the expenses of hoisting, loading, crushing, processing and beneficiation". Taxable value is gross value less rental or royalty payments belonging to the United States or New Mexico.

RATE: 0.125% (7-26-5)

Potash (7-26-4)

BASE: Gross value is 33 1/3% of the proceeds realized from the sale of muriate of potash and sulphate of potash magnesia, as standard grades, and 33 1/3% of the value of such products consumed in the production of other potash products, less 50% of such reported value as a deduction. The "taxable event" is the time of sale or consumption. Taxable value is the gross value, less rental or royalty payments, belonging to the United States or New Mexico.

RATE: 2.5% (7-26-5).

Uranium (7-26-7)

BASE: The "taxable event" is the sale, transportation out of New Mexico or consumption of the uranium-bearing material, whichever first occurs. The measure of the tax is the quantity of U308 contained in and recoverable from the ore. Effective July 1, 1983, the taxable value is the sales price per pound of the content of U308 contained in the uranium less 50% for specified expenses (7-26-7).

RATE: 3.5%. (7-26-7).

Copper, Lead and Zinc (7-26-4)

BASE: The taxable event is the sale in New Mexico or, if the resource is sold outside New Mexico, its transport out of the state. The gross value is 66 2/3% of the sales value established from published price data for the month of sale or transport, less 50% of that value as a deduction for the expenses of hoisting, loading, crushing, processing and beneficiation.

RATE:

- lead and zinc .125%; and
- copper .5%.

Gold (7-26-4)

BASE: The taxable event is the sale of the gold in New Mexico or, if the gold is sold outside New Mexico, its transport out of the state. Gross value is sales value, established from published price data, of recoverable gold less 50% of the sales value as a deduction for the expenses of hoisting, loading, crushing, processing and beneficiation.

RATE: .20%.

Silver (7-26-4)

BASE: The taxable event is the sale in New Mexico or, if the silver is sold outside New

Mexico, its transport out of the state. Gross sales value is 80% of the sales value of recoverable silver established from published price data, less 50% of the sales value as a deduction for the expenses of hoisting, loading, crushing, processing and beneficiation.

RATE: .20%.

Other Natural Resources

BASE: All natural resources, except potash, molybdenum, copper, lead, zinc, gold, silver, coal and uranium, are taxed on their gross (sales) value less a deduction for certain costs. The value is determined at the first marketable point after severance. The deductions allowed vary according to whether the product has a posted field or market price or must be processed or beneficiated before its sale.

RATE:

- potash 2 1/2%;
- copper 1/2%;
- timber 1/8%;
- pumice, gypsum, sand, gravel, clay, fluorspar and other nonmetallic minerals 1/8%;
- gold and silver 1/8%; and
- manganese, rare earth and other minerals 1/8% .

PAYMENT DUE: On or before the twenty-fifth day of the month following the month in which the taxable event occurs (7-26-8).

COLLECTED BY: The taxation and revenue department (7-1-13).

DISPOSITION: Deposited in the extraction taxes suspense fund (7-1-6); the balance, after necessary refunds, is transferred monthly to the severance tax bonding fund (7-1-6.23). Money in the severance tax bonding fund is pledged for the payment of principal and interest on all bonds that have been issued under the Severance Tax Bonding Act (7-27-6). Money not needed for bonds is transferred semiannually to the severance tax permanent fund (7-27-8). Prior to July 1, 1999, the state board of finance could issue severance tax bonds as long as the bonds could be serviced by using not more than 50% of the annual deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year. Beginning July 1, 1999, the state board of finance could issue severance tax bonds and supplemental severance tax bonds as long as the severance tax bonds and supplemental severance tax bonds can be serviced by using not more than 62.5% of the annual deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year. Beginning April 12, 2000, additional supplemental severance tax bonds with terms that do not extend beyond the fiscal years in which they are issued could be issued as long as the debt service on those bonds plus the debt service on other severance tax bonds and supplemental severance tax bonds does not exceed 87.5% of the deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year (7-27-14). Effective July 1, 2004, additional supplemental severance tax bonds with terms that do not extend beyond the fiscal years in which they are issued may be issued as long as the debt service on those bonds plus the debt service on other severance tax bonds and supplemental severance tax bonds does not exceed 95% of the deposits into the severance tax bonding fund, as determined by the deposits during the preceding fiscal year

(7-27-14).

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$23,898	\$17,920	\$18,638	\$20,518	\$18,313

Source: TRD

Motor Vehicle Taxes & Fees

ALTERNATIVE FUEL TAX

DESCRIPTION

As of January 1, 1996, a special tax is imposed for the privilege of distributing alternative fuel (7-16B-4). Alternative fuel is defined as liquefied petroleum gas, compressed natural gas, liquefied natural gas or a water-phased hydrocarbon fuel emulsion used for the generation of power to propel a motor vehicle on the highway (7-16B-3). Prior to this, alternative fuel was taxed under the special fuels tax.

BASE: Gallons of alternative fuel distributed in New Mexico. The tax is imposed at the time the fuel is dispensed or delivered into the supply tank of a motor vehicle that is operated on the state highways (7-16B-4). An alternative fuel user who registers, owns or operates a motor vehicle whose gross vehicle weight does not exceed 54,000 pounds that is propelled by alternative fuel may pay the alternative fuel tax on an annual basis based on gross vehicle weight.

RATE: \$.12 per gallon (7-16B-4):

RATE for Alternative Annual Tax: (7-16B-4):

<u>Gross Vehicle Weight</u>	<u>Annual Tax</u>
0 to 6,000 pounds	\$60.00;
6,001 to 16,000 pounds	\$100;
16,001 to 26,000 pounds	\$300;
26,001 to 40,000 pounds	\$700;
40,001 to 54,000 pounds	\$1,100.

PAYMENT DUE DATE: Alternative fuel distributors must file a form and pay the tax by the twenty-fifth day of the month after the month in which alternative fuel is distributed in the state (7-16B-6). Alternative fuel users who elect to pay the annual tax shall pay the tax concurrent with vehicle registration (7-16B-7).

COLLECTED BY: The taxation and revenue department (7-16B-6).

DISPOSITION: All receipts go to the state road fund (7-1-6.10).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	178.5	171.0	173.0	*	*

* Full-year revenue information not available.

CARAVAN TAX

DESCRIPTION

BASE: Motor vehicles being transported in this state on their own wheels or on another vehicle or being towed except those carried by carriers operating under a public regulation commission permit must have special permits to use the highways of this state. Fees for these special permits are called the "caravan tax" (66-3-302).

RATE: Fees are (66-3-302):

- \$10.00 for each vehicle transported by use of its own power; and
- \$7.00 for each vehicle carried in or on another vehicle or towed or drawn.

PAYMENT DUE: At registration (66-3-302).

COLLECTED BY: The taxation and revenue department (66-2-16).

DISPOSITION: 74.65% of the net receipts after refunds are distributed to the state road fund. The balance is distributed as follows: 17.75% to counties in proportion to total registration fees, a portion of which is then transferred to incorporated municipalities; and 7.6% to counties, based on the proportion of public road-miles maintained, for deposit in county road funds (66-6-23.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	380.6	438.3	496.7	702.2	662.6

DRIVER'S LICENSE AND IDENTIFICATION CARD FEES

DESCRIPTION

All operators of motor vehicles, including motorcycles, must hold a valid license issued by the motor vehicle division of the TRD (66-5-2).

Beginning January 1, 2000, the motor vehicle division shall not issue a driver's license to a person who is under the age of 18. The division may issue an instruction permit to a person aged 15 or over who is enrolled in or has completed an approved driver education course. The division may also issue a provisional license to a person aged 15 years and 6 months or over who has completed an approved driver education course.

The motor vehicle division is authorized to classify driver's licenses according to the type or class of vehicles the licensee may drive. The division "shall establish such qualifications, after public hearings, as it deems reasonably necessary for the safe operation of various types, sizes or combinations of vehicles..." (66-5-7).

Any person who does not have a valid driver's license may be issued an identification card by the taxation and revenue department (66-5-401).

RATE: Fees are as follows (66-5-44):

- driver's license or duplicate license, \$10.00 for a four-year period, \$20.00 for an eight-year period;
- temporary and instruction permits, \$2.00 for six months;
- additional fee for enhanced driver's license system, up to \$3.00 for a four-year license and \$6.00 for an eight-year license;
- "driver safety fee" to pay for defensive driving instruction in the public schools, \$3.00 for a four-year license and \$6.00 for an eight-year license; and
- provisional license or duplicate provisional license, \$13.00 (66-5-44.1).

The fee for the identification card is \$5.00 for a four-year period, \$10 for an eight-year period plus an additional fee of up to \$3.00 for a four-year period and \$6.00 for an eight-year period for the enhanced driver's license system (66-5-408).

Except for restricted licenses, the license term is for four years, expiring 30 days after the applicant's birthday in the fourth year after the effective date of the license. Beginning July 1, 1999, at the option of an applicant, a driver's license may be issued for eight years (66-5-21).

Upon suspension or revocation of a license, a person may apply to the director of the motor vehicle division for a limited license. The limited license fee is \$45.00 (66-5-35).

When a license has been suspended or revoked, application may be made for reinstatement. The reinstatement fee is \$25.00, unless the license was suspended or revoked for driving while under the influence of intoxicating liquor or drugs, in which case an additional fee of \$75.00 (total of \$100) is imposed (66-5-33.1).

Any person 13 years of age or over who does not have a valid New Mexico driver's license may be issued an identification card by the motor vehicle division (66-5-401). The identification card fee is \$5.00, except for persons 75 years of age and over, for whom the card is free (66-5-408). An additional \$3.00 fee for a four-year license and \$6.00 fee for an eight-year license is authorized for the enhanced driver's license system.

COLLECTED BY: The motor vehicle division of the taxation and revenue department.

DISTRIBUTION: Unless otherwise noted, fees are deposited in the motor vehicle suspense fund and distributed as follows:

- \$6.00 per driver's license and \$5.00 per identification card to each municipality, county or fee agent operating a motor vehicle field office for those transactions executed by the fee agent. An additional \$1.00 per transaction is distributed to fee agents that process 10,000 or more transactions in the preceding fiscal year, other than those in a county or municipality with a population of more than 300,000 (66-6-23);
- residual identification card fees are distributed to the local governments road fund;
- "driver safety fee" is distributed to school districts to fund defensive driving instruction through the state equalization guarantee distribution made annually pursuant to the general appropriation act (66-5-44);
- additional fee for an enhanced driver's license system is appropriated to the taxation and revenue department (66-5-44);
- provisional license fees are appropriated to the motor vehicle division (66-5-44.1);
- limited license fees are transferred through the department of transportation for DWI prevention and education programs for elementary and secondary school students (66-5-35); and
- the remainder to the state road fund (66-6-23).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	9,053.8	8,741.9	8,538.7	8,441.5	9,034.1

Source: tax analysis, research and statistics office, TRD

Note: Receipts numbers exclude amounts transferred to county and municipal fee agents pursuant to 66-6-23 (A)(1)(a) and (b). Those amounts are distributed as part of MOTOR VEHICLE MICELLANEOUS FEES.

MOTOR CARRIER FEES

DESCRIPTION

Motor carriers operating as common or contract carriers of persons or property for compensation in this state are regulated by the public regulation commission (prior to January 1, 1999, the state corporation commission). Common carriers, including vanpools, must obtain from the commission a certificate of public necessity (65-2A-8); contract carriers must obtain a permit to operate (65-2A-10); and common commuter, charter and towing services or motor carriers of property must obtain a warrant (65-2A-12).

RATE: Fees are as follows (65-2A-36):

- filing application for intrastate common or contract motor carrier permits, \$250;
- filing application for a warrant as an intrastate commuter, charter or towing service, \$25.00;
- application for intrastate temporary authority, \$100; for each extension, \$50.00;
- application to change intrastate tariff, \$200;
- application for lease or transfer of certificate or permit, \$200;
- filing application for reinstatement of certificate or permit, \$100;
- application for voluntary suspension of certificate of permit, \$15.00;
- application for a single trip ticket, \$5.00 per vehicle per trip;
- each annual registration number, stamp or decal for each vehicle operated in New Mexico, \$10.00;
- application for single state registration receipt for interstate motor carriers, \$10.00;
- application for change of name, \$10.00;
- filing proof of financial responsibility, \$15.00 per filing;
- filing lease or equipment interchange agreement, \$5.00;
- miscellaneous filing, \$5.00 per document;
- certifying copies of any record, order, permit or certificate, \$15.00;
- copies of any commission documents or records, \$1.00 per page; and
- for each service of process from a court, \$4.00.

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: Receipts are credited to the motor transportation fee fund. The balance in this fund is transferred at the end of each month to the state road fund (65-2A-36).

MOTOR CARRIER TRIP TAX (MILEAGE TAX)

DESCRIPTION

Certain commercial vehicles not registered or licensed in this state that are transporting passengers for hire or property for hire or resale are required to pay a trip tax, in lieu of registration and use fees, for the maintenance, repair and reconstruction of the public highways (7-15-3.1).

BASE: Miles of travel in New Mexico.

RATE: Rates are as follows (7-15-3.1):

- where gross vehicle weight or combination gross vehicle weight is between 12,000 and 26,000 pounds, \$.07 per mile;
- where gross vehicle weight or combination gross vehicle weight is between 26,000 and 54,000 pounds, \$.12 per mile;
- where gross vehicle weight or combination gross vehicle weight is between 54,000 and 72,000 pounds, \$.15 per mile; and
- where gross vehicle weight or combination gross vehicle weight exceeds 72,000 pounds, \$.16 per mile.

The taxation and revenue department, by rule, may authorize prepaid permits for trips under certain circumstances (7-15-3.1). Prepaid permits shall be sold in increments of no less than \$50.00.

Interest of 15% a year, computed at the rate of 1.25% per month, is charged on any trip tax not paid when due. A penalty of 2% per month is assessed for negligence, provided that the total penalty is not less than \$5.00 or does not exceed 10% of the amount. The penalty for nonpayment with the intent to defraud the state is 50% of the amount or \$25.00, whichever is greater (7-15-4).

PAYMENT DUE: At registration (7-15-3.1 and 7-15-6).

COLLECTED BY: The taxation and revenue department (7-15-6), in conjunction with the motor transportation division of the department of public safety.

DISPOSITION: Deposited in the state road fund (7-15-5).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	4,348.1	4,050.2	5,742.3	8,576.1	7,557.0

Source: tax analysis, research and statistics office, TRD

MOTOR CARRIER USE FEE (WEIGHT DISTANCE TAX)

DESCRIPTION

All motor vehicles registered with the state, including those registered under proportional registration and operating under reciprocal agreements, having a declared gross weight or gross vehicle weight in excess of 26,000 pounds must pay a user fee for use of the public highways (7-15A-3). School buses, buses used exclusively for the transportation of agricultural laborers, buses operated by religious or nonprofit charitable organizations, and commercial motor carriers operating exclusively within ten miles of a border with Mexico are exempt (7-15A-5).

BASE: Generally, the total number of miles traveled on New Mexico highways during the tax payment period (7-15A-8).

RATE: For current rates for trucks, truck tractors and road tractors, see Schedule A; for buses, see Schedule B. The fee may be reduced to 2/3 of the fee required in Schedule A if the vehicle is customarily used for one-way hauling and 45% or more of the mileage reported per year is traveled empty (7-15A-6). Every person required to pay a weight distance tax must pay an additional administrative fee of up to \$10.00 (currently established at \$2.00) for issuance of a weight distance tax identification permit.

Schedule A: Motor Vehicles Other Than Buses

Declared Gross Weight (Gross Vehicle Weight)	Tax Rate (Mills per Mile)
26,000 to 28,000	11.01
28,001 to 30,000	11.88
30,001 to 32,000	12.77
32,001 to 34,000	13.64
34,001 to 36,000	14.52
36,001 to 38,000	15.39
38,001 to 40,000	16.73
40,001 to 42,000	18.05
42,001 to 44,000	19.36
44,001 to 46,000	20.69
46,001 to 48,000	22.01
48,001 to 50,000	23.33
50,001 to 52,000	24.65
52,001 to 54,000	25.96
54,001 to 56,000	27.29
56,001 to 58,000	28.62
58,001 to 60,000	29.93
60,001 to 62,000	31.24
62,001 to 64,000	32.58
64,001 to 66,000	33.90
66,001 to 68,000	35.21
68,001 to 70,000	36.52
70,001 to 72,000	37.86
72,001 to 74,000	39.26

74,001 to 76,000	40.71
76,001 to 78,000	42.21
78,001 and over	43.78.

Schedule B: Buses

Declared Gross Weight (Gross Vehicle Weight)	Tax Rate (Mills per Mile)
26,000 to 28,000	11.01
28,001 to 30,000	11.88
30,001 to 32,000	12.77
32,001 to 34,000	13.64
34,001 to 36,000	14.52
36,001 to 38,000	15.39
38,001 to 40,000	16.73
40,001 to 42,000	18.05
42,001 to 44,000	19.36
44,001 to 46,000	20.69
46,001 to 48,000	22.01
48,001 to 50,000	23.33
50,001 to 52,000	24.65
52,001 to 54,000	25.96
54,001 and over	27.29.

PAYMENT DUE: The due date of the weight distance tax is the last day of the month following the end of the calendar quarter. Those owners or operators whose total use fee was less than \$500 for the previous calendar year may pay on an annual basis (7-15A-9).

COLLECTED BY: The motor transportation division of the taxation and revenue department (7-15A-9).

DISPOSITION: All receipts are transferred to the state road fund (7-1-6.10) except for the administrative fee, which is deposited in the weight distance tax permit administration fund (effective July 1, 2004).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	51,393.8	51,574.1	68,396.1	76,452.8	88,365.2

Source: tax analysis, research and statistics office, TRD

MOTOR VEHICLE ADMINISTRATIVE FEES

DESCRIPTION

The secretary of taxation and revenue is authorized to establish by rule a schedule of administrative service fees to be collected by the taxation and revenue department to defray the operational costs of the department's offices and of rendering services to the public.

RATE: Prior to 2005, the fee was \$.50 for each item or transaction or service performed by the department or its agent. Beginning in 2005, this fee increased to \$2.00 (66-2-16).

Any person may purchase copies of abstracts of records of the motor vehicle division of the taxation and revenue department that are open to public inspection. The department may charge a reasonable fee for each document (66-2-7).

The motor vehicle division also has authority to prepare under the seal of the division and deliver upon request a certified copy of any record of the division. A fee for each authenticated document may be charged (66-2-6).

COLLECTED BY: The administrative fees are collected by the motor vehicle division of the taxation and revenue department or by its agents.

DISPOSITION: The department is entitled to retain optional service fees (66-2-16). Other administrative fees collected by the department are deposited in the motor vehicle suspense fund (66-6-22.1) and distributed as follows (66-6-23.1):

- \$1.50 to municipal and county fee agents for transactions administered by the fee agents;
- \$0.50 to the motor vehicle division for transactions administered by municipal and county fee agents;
- \$1.25 to the motor vehicle division for transactions administered by motor vehicle division employees;

Remaining amounts (\$0.75 of fees administered by motor vehicle division employees) are then distributed:

- 74.65% to the state road fund;
- 7.6% to the counties, based on proportional road mileage of each county;
- 7.6% to the counties, based on proportional registration fees of each county;
- 4.06% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the incorporated municipalities within the county, based on net taxable value for property tax purposes; and
- 6.09% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the county and the incorporated municipalities within the county, based on computed property taxes due.

RECEIPTS: Administrative fees are included in receipts for MOTOR VEHICLE MISCELLANEOUS FEES.

MOTOR VEHICLE MISCELLANEOUS FEES

DESCRIPTION

The motor vehicle division of the taxation and revenue department collects a number of miscellaneous fees.

RATE: These include:

temporary operating permits (66-3-6):

- to dealers who hold current special plates for importing and transporting intrastate vehicles owned by dealers, \$.50 each;
- to dealers who hold current special plates for vehicles sold at retail by the dealer and only after application for registration has been executed and fees have been collected by the dealer, \$.50 each;
- to a manufacturer of vehicles or transporter of manufactured homes for the purpose of demonstrating or transporting the vehicle to a dealer's location, \$.50 each; and
- to dealers to allow the operation of vehicles for the limited purpose of testing, demonstrating or preparing a vehicle for sale or lease, \$.50 each;
- nonresident seasonal agricultural employment temporary permit for 30 days, one-tenth of annual registration fee (66-6-13); and
- two-day drive-out permit, nonresident, \$7.00 (66-6-13); and

special license plates:

- for motor vehicles owned by "members of an organized group, committed under its charter or bylaws to perform such services... related to the public safety or welfare", not less than \$15.00 (66-3-407);
- for special children's artwork registration plate, \$40.00. The revenue from the special children's artwork registration plates shall be distributed as follows: (1) \$15.00 to the motor vehicle suspense fund; and (2) \$25.00 to the children's trust fund (66-3-420);
- for special registration plates for firefighters, \$25.00. Ten dollars of this fee is appropriated to the taxation and revenue department to defray the cost of making and issuing special registration plates for New Mexico firefighters (66-3-422); for year-of-manufacture license plates for a vehicle that is 30 or more years old, \$25.00; upon the sale or transfer of a motor vehicle bearing a year-of-manufacture plate, the plate may remain with the vehicle and be transferred to the new owner upon payment of a \$10.00 fee in addition to the regular motor vehicle registration fees. Ten dollars of this fee is appropriated to the taxation and revenue department to defray the cost of processing the special year-of-manufacture registration plates (66-3-423);
- for special veterans plates, \$15.00, of which \$7.00 is allocated to the taxation and revenue department and \$8.00 to the armed forces veterans license fund (66-3-419);
- for collegiate registration plates, \$35.00, of which \$25.00 is remitted to state institutions of higher education and \$10.00 is retained by the taxation and revenue department (66-3-416);
- for special prestige plates for which any owner of a motor vehicle may apply, \$15.00 each year (66-3-15); and
- for residents who hold official commercial or amateur radio station licenses or who are employees of such license holders whose passenger vehicle license plates are inscribed

- with the FCC-assigned official call letter, \$3.00 in addition to the regular registration fee (66-3-417); this fee is deposited directly in the state road fund;
- dealers and wreckers license fees, \$50.00 for each license year or portion thereof (66-6-18);
- as of August 1986, a duplicate title fee of \$11.50 was charged on every duplicate title issued; and
- a number of standardized special registration plates are allowed (66-3-424), including:
 - retired letter carriers, \$25.00 (66-3-424.1)
 - retired state police officers, \$25.00 (66-3-424.2 and 66-3-424.13)
 - special pet care, \$35.00 (66-3-424.3)
 - retired national guard, \$25.00 (66-3-424.4)
 - fraternal order of police, \$25.00 (66-3-424.5)
 - share with wildlife, \$25.00 (66-3-424.6)
 - civil air patrol, \$25.00 (66-3-424.7)
 - route 66, \$35.00 (66-3-424.8)
 - retired firefighters, \$25.00 (66-3-424.9)
 - armed forces retirees, \$15.00 (66-3-424.10)
 - active duty uniform service members, \$25.00 (66-3-424.11)
 - search and rescue members, \$25.00 (66-3-424.12)
 - high school rodeo association, \$35.00 (66-3-424.14)
 - organ donor awareness, \$10.00 (66-3-424.15)
 - emergency medical technician, \$25.00 (66-3-424.16)
- for patriot license plates, \$25.00, of which \$7.00 is deposited to the motor vehicle suspense fund, \$8.00 to the armed forces veterans license fund and \$10.00 is retained by the taxation and revenue department (66-3-424.17).
 - adoption awareness, \$10.00 (66-3-424.18)
 - cumbres and toltec scenic railroad, \$40.00 (66-3-424.19)
 - women armed forces veterans, \$15.00 (66-3-424.20)
 - women armed forces veteran motorcycle, \$7.00 (66-3-424.21)
 - breast cancer awareness, \$35.00 (66-3-424.22)
- city of Las Cruces license plates, \$35.00, of which \$10.00 is deposited to the motor vehicle suspense fund and \$25.00 is appropriated to the city of Las Cruces (66-3-424.23).

COLLECTED BY: All of the above fees are collected by the taxation and revenue department.

DISPOSITION: Receipts are deposited in the motor vehicle suspense fund (66-6-22.1) and distributed as follows (66-6-23 and 66-6-23.1):

74.65% to the state road fund;

7.6% to the counties, based on proportional road mileage of each county;

7.6% to the counties, based on proportional registration fees of each county;

4.06% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the incorporated municipalities within the county, based on net taxable value for property tax purposes; and

6.09% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the county and the incorporated municipalities within

the county, based on computed property taxes due.

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	7,650.2	7,762.5	8,077.9	13,690.8	14,125.6

Source: tax analysis, research and statistics office, TRD

MOTOR VEHICLE PROPORTIONAL REGISTRATION FEES

DESCRIPTION

Any owner, except an owner of a one-way rental fleet, engaged in operating one or more fleets of motor vehicles, may register each fleet for operation in New Mexico under the proportional registration system rather than under the individual registration system (66-3-2.1).

BASE: The registration fee for each fleet vehicle is calculated based on the proportion of miles the fleet is operated in New Mexico compared to total fleet miles (66-3-2.1).

RATE: The proportional registration fee is equal to the total amount of fees that would be paid to register each vehicle in the fleet for which registration is requested, based on the regular annual fees required under Sections 66-6-3 and 66-6-4 NMSA 1978 times a fraction derived by dividing the sum of in-state miles by total fleet miles (66-3-2.2).

One-way rental fleets may, in lieu of registration, register each fleet for operation in this state by filing with the motor vehicle division of the taxation and revenue department an application that contains total fleet miles, in-state miles and a description of each motor vehicle as required. The fee for one-way rental fleet registration is equal to the amount necessary to register each of the vehicles allocated for registration in New Mexico under Sections 66-6-3 and 66-6-4 NMSA 1978 (66-3-2.11).

PAYMENT DUE: At registration (66-3-2.1).

COLLECTED BY: The taxation and revenue department.

DISPOSITION: Receipts are deposited into the motor vehicle suspense fund (66-6-22.1) and distributed as follows (66-6-23 and 66-6-23.1):

- \$.50 of each registration to the litter control and beautification fund (67-16-14);
- \$2.00 of each motorcycle registration fee to the taxation and revenue department;
- \$2.00 of each motorcycle registration fee to the motorcycle training fund (66-10-10);
- beginning July 1, 1999, the tire recycling fee of \$.50 of each motorcycle fee, \$1.00 for each car or light truck, 4% of registration fees for trucks having a declared gross vehicle weight from 26,001 pounds to 48,000 pounds and 5% of registration fees of trucks having a declared gross vehicle weight line in excess of 48,000 pounds are distributed to the highway infrastructure fund (67-3-59.2); prior to July 1, 1999, 55% of these receipts went to the tire recycling fund and 45% went to the rubberized asphalt fund;
- 74.65% to the state road fund;
- 7.6% to the counties, based on proportional road mileage of each county;
- 7.6% to the counties, based on proportional registration fees of each county;
- 4.06% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the incorporated municipalities within the county, based on net taxable value for property tax purposes; and
- 6.09% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the county and the incorporated municipalities within the county, based on computed property taxes due.

RECEIPTS: Proportional registration fees are included with receipts for MOTOR VEHICLE

REGISTRATION FEES.

MOTOR VEHICLE REGISTRATION FEES

DESCRIPTION

All motor vehicles are required to be registered under the Motor Vehicle Code (66-3-1).

RATE: Fees vary by type of vehicle and are set out below:

Motorcycles: Effective March 1, 2004, \$15.00 for each motorcycle having no more than two wheels in contact with the ground and \$15.00 for each motorcycle having three wheels in contact with the ground or having a sidecar. An additional \$1.00 tire recycling fee is due annually (66-6-1). Previously, the rates had been \$11.00, \$11.00 and \$.50, respectively.

Registration expires December 31 each year and must be renewed on or before March 2 of the following year unless staggered registration periods are provided (66-3-19).

Off-highway Motor Vehicle: \$17.00 for each off-highway vehicle, plus a \$30.00 off-highway user fee, plus a \$1 litter control and beautification fee. Registration is good for two years after the year in which the motor vehicle is registered; duplicate certificates of registration shall be issued upon payment of a \$7.50 fee (66-3-1004).

Passenger Vehicles: Effective March 1, 2004, where gross factory shipping weight is 2,000 pounds or less, the fee is \$27.00, reduced to \$21.00 after five years of registration; where gross factory shipping weight is between 2,000 and 3,000 pounds, the fee is \$39.00, reduced to \$31.00 after five years of registration; and where gross factory weight exceeds 3,000 pounds, the fee is \$56.00, reduced to \$45.00 after five years of registration. Previously, the rates had been \$20.00, \$16.00, \$29.00, \$23.00, \$42.00 and \$34.00, respectively. (66-6-2).

An additional tire recycling fee of \$1.50 is due annually (66-6-2), and an additional litter control and beautification fee of \$0.50 (66-6-6.2). Registration expires December 31 each year and must be renewed on or before March 2 of the following year unless staggered registration periods are provided (66-3-19).

Beginning July 1, 2001, an additional mandatory financial responsibility fee of \$2.00 is due annually for a vehicle with a gross vehicle weight under 26,000 pounds (66-6-6.1).

Trailers, Semitrailers, Pole Trailers and Freight Trailers: Certain freight trailers may be permanently registered and those may be exempt from registration if eligibility requirements are met; other trailers, semitrailers and pole trailers must be registered annually (66-3-2). Resident owners of utility trailers weighing less than 6,001 pounds may opt to register the trailers permanently (66-6-3).

Permanent registration of freight trailers, \$13.00. Permanent registration of utility trailers weighing less than 6,001 pounds, \$33.00 plus \$7.00 for each 100 pounds of weight after the first 500 pounds (66-6-3). Annual registration of utility trailers, \$7.00 plus \$1.00 for each 100 pounds or a major fraction thereof of actual empty weight over 500 pounds, except travel trailers where actual empty weight is one-half the gross factory shipping weight or one-half the actual gross vehicle weight. Certain farm and livestock vehicles are exempt (66-3-1). Fertilizer trailers under 3,500 pounds used solely for the delivery of liquid fertilizer to a farmer, \$7.00 (66-6-9).

Previously, the rates had been \$10.00, \$25.00, \$5.00, \$5.00 and \$5.00, respectively.

Registration for trailers other than freight trailers expires December 31 each year and must be renewed on or before March 2 of the following year unless staggered registration periods are provided (66-3-19).

Trucks, Truck Tractors, Road Tractors and Buses: Fees are as follows (66-6-4):

<u>Declared Gross Weight in Lbs.</u>	<u>Fee</u>	<u>Reduced After Five Years To:</u>
1 to 4,000	\$40.00	\$32.00
4,001 to 6,000	\$55.00	\$44.00
6,001 to 8,000	\$69.00	\$55.20
8,001 to 10,000	\$84.00	\$67.20
10,001 to 12,000	\$99.00	\$79.20
12,001 to 14,000	\$113	\$90.40
14,001 to 16,000	\$128	\$102.40
16,001 to 18,000	\$143	\$114.40
18,001 to 20,000	\$157	\$125.60
20,001 to 22,000	\$172	\$137.60
22,001 to 24,000	\$187	\$149.60
24,001 to 26,000	\$201	\$160.80
26,001 to 48,000	\$118	No reduction
48,001 and over	\$172	No reduction

Registration fees for farm vehicles of more than 6,000 pounds are two-thirds of the above rates. After five years of registration in the state, registration fees for trucks whose declared gross weight or whose gross vehicle weight is less than 26,000 pounds are 80% of the original fee.

There is imposed at the time of registration an annual tire recycling fee of \$1.50 on all vehicles weighing less than 26,000 pounds and required to be registered under Section 66-6-4 NMSA 1978. An additional litter control and beautification fee of \$0.50 is also imposed (66-6-6.2)

Beginning July 1, 2001, an additional mandatory financial responsibility fee of \$2.00 is due annually for a vehicle with a gross vehicle weight under 26,000 pounds (66-6-6.1).

Registration of all motor vehicles registered by declared gross weight, including vehicles subject to proportional registration or registration under reciprocal agreement with another state, expires TRD between October 1 and December 3 (66-3-20).

On or after July 1, 1989, all registrations of vehicles, motorcycles and trucks with declared gross weight of 26,000 pounds or less may be for a period of up to two years. The fee for a biennial registration is twice the fee for an annual registration. A credit exists for the unexpired portion of the fee upon transfer of title to the vehicle (66-3-20.1).

Buses Operated by Religious or Nonprofit Charitable Organizations: The fee is \$7.00 per year. Beginning July 1, 1994, an additional annual tire recycling fee of \$.25 per wheel that is in contact with the ground is also imposed (66-6-5). Effective March 1, 2004, the tire recycling fee increased to \$.50 per wheel.

Agricultural Labor Buses: Any bus having a normal seating capacity of 40 passengers or less and being used exclusively for transporting agricultural laborers is subject to a registration fee of

\$33.00 (66-6-8). In addition, at registration there is imposed an annual tire recycling fee of \$.25 per wheel that is in contact with the ground. Effective March 1, 2004, the tire recycling fee increased to \$.50 per wheel.

School Buses: School buses used solely for transporting school children and other school activities are subject to a registration fee of \$7.00 per year (66-6-12).

For buses operated by religious or nonprofit charitable organizations, agricultural labor buses and school buses, registration expires December 31 each year. If a vehicle, other than a manufactured home, is operated or transported after the expiration of the vehicle registration, the owner of the vehicle is subject to a penalty of the greater of \$10.00 or, if the vehicle is operated or transported 31 or more days after the expiration of the registration, an amount equal to 75% of the registration fee. Staggered registration may be provided (66-3-19).

Manufactured Homes: \$7.00 (66-6-10). Initial registration of mobile homes need not be renewed so long as ownership of the vehicle is not transferred (66-3-19).

Additional Fees for Solid Tires: An additional 25% of the registration fee is charged if the vehicle has solid tires and an additional 100% if the vehicle has solid tires of material other than rubber (66-6-6).

Manufacturers, Dealers and Wreckers — Special Plates: For the purposes of transporting, testing, demonstrating or selling motor vehicles without registering them, special plates are issued (66-6-17). The fee charged dealers of all vehicles except motorcycles is \$50.00 per plate. Motorcycle dealers pay \$10.00 for each plate. Replacement plates are \$50.00 and \$10.00 respectively (66-6-17).

Plates expire December 31, and renewal must be on or before that date (66-3-403).

Horseless Carriages: Vehicles 35 years old or older, owned as collectors' items and used solely for exhibition may be registered as horseless carriages (66-3-27). Fees are \$10.00 for five years; duplicate plates are \$10.00 each; \$5.00 after five years (66-3-27). Registration must be renewed every five years (66-3-27).

Penalties: If a vehicle, including a manufactured home, is operated or transported after the expiration of the vehicle registration, the owner of the vehicle is subject to a penalty (66-3-19).

The penalty for all vehicles except manufactured homes is the greater of \$10.00 or, if the vehicle is operated or transported 31 or more days after the expiration of the registration, an amount equal to 75% of the registration fee. For manufactured homes, the penalty is \$5.00 (66-3-19).

EXEMPTION: A veteran qualified to claim the property tax exemption (7-37-5) but who does not have sufficient real or personal property to claim the full exemption, e.g., renters, may be eligible to pay two-thirds of the motor vehicle registration fee (66-6-7).

COLLECTED BY: All vehicle registration fees are collected by the taxation and revenue department.

DISPOSITION: Receipts are deposited in the motor vehicle suspense fund (66-6-22.1) and

distributed as follows (66-6-23 and 66-6-23.1):

- \$.50 of each registration to the litter control and beautification fund (67-16-14);
- \$2.00 of each motorcycle registration fee to the taxation and revenue department;
- \$2.00 of each motorcycle registration fee to the motorcycle training fund (66-10-10);
- effective March 1, 2004, the tire recycling fee of \$1.00 for each motorcycle, \$1.50 for each car or light truck, 3% of registration fees for trucks having a declared gross vehicle weight from 26,001 pounds to 48,000 pounds and 3.75% of registration fees of trucks having a declared gross vehicle weight line in excess of 48,000 pounds are distributed to the highway infrastructure fund (67-3-59.2);
- beginning July 1, 2001, the \$2.00 additional registration fee on passenger vehicles and trucks, truck tractors, road tractors and buses is distributed to the taxation and revenue department for the purpose of enforcing the Mandatory Financial Responsibility Act and for creating and maintaining a multilanguage noncommercial driver's license testing program;
- 74.65% to the state road fund;
- 7.6% to the counties, based on proportional road mileage of each county;
- 7.6% to the counties, based on proportional registration fees of each county;
- 4.06% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the incorporated municipalities within the county, based on net taxable value for property tax purposes; and
- 6.09% to the counties, based on proportional registration fees of each county; the amount allocated to each county is transferred to the county and the incorporated municipalities within the county, based on computed property taxes due.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	70,773.9	81,333.3	96,547.5	100,921.2	104,128.8

Source: tax analysis, research and statistics office, TRD

OVERWEIGHT, OVERSIZE VEHICLE PERMITS

DESCRIPTION

Permits for operating or moving a vehicle or load of a size or weight exceeding statutory maximums may be obtained from the motor vehicle division of the taxation and revenue department (66-7-413 and 66-7-413.2).

Oversize-overweight permits

Except for the movement of manufactured homes, special permits for a single vehicle or combination of vehicles may be issued by the taxation and revenue department for a period not to exceed one year for a fee of \$250. The permits may allow excessive height, length and width for a vehicle or combination of vehicles or load thereon and may include a provision for excessive weight if the operation is to be within the vicinity of a municipality (66-7-413).

Special permits for a single trip for a vehicle or combination of vehicles or load thereon of excessive weight, width, length and height may be issued for a single vehicle for a fee of \$25.00 plus \$.025 for each 2,000 pounds in excess of 86,400 pounds multiplied by the number of miles to be traveled. Movers of manufactured homes may self-issue permits for certain sizes of manufactured homes over specific routes for a fee of \$25.00 per permit (66-7-413).

Special permits for liquid hauling tank vehicles for one year or less may be issued for a fee of \$120; special permits for a single trip are \$35.00 (66-7-413.4).

Oversize-overweight permit fees are due annually at registration or upon application for a permit (66-7-413.4). Fees are collected by the taxation and revenue department and "shall be used to build, maintain, repair or reconstruct the highways and bridges of this state". This has been interpreted in practice as putting the fees in the state road fund (66-7-413.4).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,139.7	1,157.2	3,232.0	4,387.1	4,589.9

Source: tax analysis, research and statistics office, TRD

VEHICLE TITLE AND OTHER TRANSACTION FEES

DESCRIPTION

RATE: For any transaction concerning the issuance, transfer or revocation of a title or registration, including filing and recording documents, releasing liens and certifying copies, a "one-time" fee of \$3.00 is charged. "Transaction" means all operations necessary at one time with respect to one vehicle (66-6-19).

COLLECTED BY: Fees are collected by the taxation and revenue department (66-6-19).

DISPOSITION: 50% of receipts are distributed to the state road fund and 50% to the counties based on proportional road mileage in each county (66-6-20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	2,230.3	2,263.1	2,260.6	2,361.9	2,381.5

Source: tax analysis, research and statistics office, TRD

Miscellaneous Permits & License Fees

**AIRCRAFT REGISTRATION FEES, AIRCRAFT DEALERS LICENSE FEES AND
SPECIALIST USER FEES**

DESCRIPTION

All aircraft based or hangared in New Mexico must be registered with the aviation division of the department of transportation (64-4-4).

RATE: Registration fees depend on age and maximum gross weight of aircraft as follows (64-4-11):

- one year or less, \$.02 per pound of manufacturer's maximum gross weight;
- two years, \$.0175 per pound of manufacturer's maximum gross weight;
- three years, \$.0150 per pound of manufacturer's maximum gross weight;
- four years, \$.0125 per pound of manufacturer's maximum gross weight;
- five years or more, \$.01 per pound of manufacturer's maximum gross weight; and
- hot air balloons, \$10.00 irrespective of age and weight.

A duplicate certificate of registration or change of ownership certificate is \$1.50 (64-4-9).

Registration must be renewed annually by March 1 or within 15 days after acquisition or entering the state (64-4-5).

Any dealer of new or used aircraft for sale or owner or lessee of specialized-use aircraft may be licensed by the aviation division upon request of the dealer. The registration is in lieu of all other licenses and personal property taxes on the aircraft. The annual license fee is \$50.00 (64-4-12).

COLLECTED BY: Registration and license fees are collected by the aviation division of the department of transportation.

DISPOSITION: Receipts are remitted to the state treasurer for credit to the state aviation fund, provided that 80% of fees collected for aircraft located at airports owned by a local government shall be distributed to that local government (64-4-14). Money in this fund is appropriated to the aviation division for operating expenses and for the construction and maintenance of airports (64-1-15).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	70.0	76.0	73.0	68.0	74.0

Source: department of transportation

BIRTH AND DEATH CERTIFICATES, SEARCH AND COPY FEES

DESCRIPTION

RATE: A fee of \$10.00 is charged for each search of vital statistics records of birth to produce a certified copy of a birth certificate; and a fee of \$5.00 is charged for each search of death certificates to produce a certified copy of a death certificate. The charge for a delayed record or revision of a record is \$10.00. The fees includes one certified copy (24-14-29).

COLLECTED BY: Fees are collected by the vital statistics bureau of the health services division of the department of health.

DISPOSITION: Three-fifths (\$6.00) of fees from birth certificates and one-fifth (\$1.00) of fees from death certificates are distributed to the daycare fund (24-14-29.1). Amounts in this fund are appropriated to the children, youth and families department for income-eligible daycare under the social services block grant. The remainder of vital statistics fees is deposited in the general fund each month (24-14-29).

BOAT REGISTRATION AND TITLE FEES

DESCRIPTION

RATE: A number of fees are charged under the Boat Act for the registration and titling of boats and boat dealers and manufacturers. These include the following:

Boat Registration Fee: The state parks division of the energy, minerals and natural resources department must establish and impose reasonable registration fees for the purpose of the Boat Act (66-12-5). For fiscal year 1999, the following fees apply:

Motorboat length	Three-year cost
Less than 16 ft.	\$28.50
16 ft. to less than 26 ft.	\$36.00
26 ft. to less than 40 ft.	\$43.50
40 ft. to less than 65 ft.	\$51.00
65 ft. or over	\$66.00
Duplicate registration	\$5.00

Owner's Certificate of Title: The certificate of title, a transfer of title, a duplicate or a corrected certificate is \$10.00 (66-12-5.2).

Dealer's and Manufacturer's Number Identification Fee: Every person, business, association or corporation engaged in the business of selling or manufacturing motorboats and demonstrating motorboats on the public waters of New Mexico must file an application for a dealer's or manufacturer's number. The filing fee is \$10.00 annually (66-12-6).

COLLECTED BY: Pursuant to a joint powers agreement entered into by the taxation and revenue department and the energy, minerals and natural resources department, the fees and taxes imposed under the Boat Act are administered and collected by the taxation and revenue department.

DISPOSITION: 97% of receipts from fees are distributed to the state park and recreation fund (66-12-20), and a 3% administrative fee is retained by the taxation and revenue department (7-1-6.41). Although there is no statutory direction on the use of the state park and recreation fund, amounts are appropriated annually by the legislature for the support of the state parks division of the energy, minerals and natural resources department.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	472.6	496.0	526.3	529.7	566.1

Source: tax analysis, research and statistics office, TRD

CONCEALED HANDGUN LICENSE FEES

DESCRIPTION

Beginning January 1, 2004, the department of public safety is authorized to issue concealed handgun licenses to qualified applicants (29-19-4). The department is also authorized to require fingerprints for an applicant and a law enforcement agency may "charge a reasonable fee" for fingerprinting (29-19-5).

RATE: The department of public safety is authorized to collect the following fees:

- nonrefundable application fee of no more than \$100; and
- annual renewal fee of \$75.00 (29-19-5 and 29-19-6).

Applicants may also be assessed reasonable charges for fingerprinting.

COLLECTED BY: Fees are collected by the department of public safety.

DISPOSITION: License fees are deposited in the concealed handgun carry fund (29-19-13). Amounts in this fund are appropriated to the department of public safety to carry out the provisions of the Concealed Handgun Carry Act.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	135.9	119.0	214.3	206.9

Source: department of public safety

HUNTING AND FISHING LICENSE FEES

DESCRIPTION

No resident or nonresident can shoot, hunt, kill, injure or take any game animal, game bird or game fish without a valid license (17-3-1). The following exceptions apply:

- children under the age of 12 are not required to have a fishing license (17-3-17);
- the state game commission may designate no more than two nonconsecutive Saturdays in each year as "free fishing days" when fishing licenses are not required (17-3-17);
- the department of game and fish may issue a fishing permit without a license to a group of mentally or physically handicapped persons who participate in a field trip of less than one week's duration and who are under the supervision of a special institution or school for handicapped persons (17-3-18); and
- any child who has been committed under the Children's Code to the New Mexico boys' school at Springer can fish without a license in waters located on the property of the school (17-3-23).

RATE: The following fees are charged for hunting and fishing licenses (17-3-13):

<u>TYPE</u>	<u>FEE</u>
Resident, general fishing	\$25.00
Resident, small game	\$20.00
Resident, deer	\$36.00
Resident, general hunting	\$40.00
Resident, general hunting and fishing	\$59.00
Resident, senior handicapped, general hunting and fishing	\$28.00
Resident, junior, general hunting and fishing	\$20.00
Resident, fishing and small game combination	\$33.00
Resident, junior-senior, fishing and small game combination	\$16.00
Resident, antelope	\$50.00
Resident, elk cow	\$50.00
Resident, elk bull or either sex	\$80.00
Resident, junior-senior, elk	\$48.00
Resident, bighorn sheep, ram	\$150.00
Resident, bighorn sheep, ewe	\$75.00
Resident, Barbary sheep	\$100.00
Resident, bear	\$44.00
Resident, turkey	\$25.00
Resident, cougar	\$40.00
Resident, oryx	\$150.00
Resident, ibex	\$100.00
Resident, javelina	\$55.00
Resident, fur dealer	\$15.00
Resident, trapper	\$20.00

Resident, junior trapper	\$9.00
Nonresident, fishing	\$56.00
Nonresident, junior fishing	\$28.00
Nonresident, small game	\$90.00
Nonresident, deer	\$260.00
Nonresident, quality deer	\$345.00
Nonresident, bear	\$250.00
Nonresident, cougar	\$280.00
Nonresident, turkey	\$100.00
Nonresident, antelope	\$260.00
Nonresident, elk cow	\$315.00
Nonresident, elk bull or either sex	\$525.00
Nonresident, quality elk	\$750.00
Nonresident, bighorn sheep	\$3,150
Nonresident, Barbary sheep	\$350.00
Nonresident, oryx	\$1,600
Nonresident, ibex	\$1,600
Nonresident, javelina	\$155
Nonresident, fur dealer	\$125.00
Nonresident, trapper	\$345.00
Nonresident, nongame	\$65.00
Resident, senior handicapped fishing	\$8.00
Resident, junior fishing	\$5.00
Temporary fishing, one day	\$12.00
Temporary fishing, five days	\$24.00
Resident, senior handicapped, general hunting	\$24.00
Resident, junior general hunting	\$15.00
Temporary small game, four days	\$33.00
Second rod validation	\$4.00
Duplicate license	reasonable fee set by commission
Resident, age 70 or over, fishing	no cost.

The following additional fees are charged:

- Resident, additional deer license, not more than \$5.00.
- Nonresident, additional deer license, not more than \$50.00 (17-3-15).
- Bighorn sheep enhancement permit, sold at auction to the highest bidder (17-3-16.1).
Effective July 1, 1999, two permits will be issued, with the second permit awarded by lottery.
- Effective July 1, 1999, two elk enhancement permits will be issued, one sold at auction to the highest bidder and one awarded by lottery (17-3-16.2).
- Effective July 1, 2001, each license to hunt big game shall include a big game depredation damage stamp of not to exceed \$5.00 for each resident license and \$10.00 for each nonresident license (17-3-13.3).
- Special license for youths ages 14 through 17 for fishing on the boy scout's property in Colfax county for 10 days, \$1.50 (17-3-19).
- License for selling minnows and nongame fish for bait, reasonable fee set by the state game commission (17-3-27).

- Licenses are valid for one year from April 2 through March 31 (17-3-1). Disabled veterans who are residents may be issued a general hunting and fishing license for life (17-3-13.1).

COLLECTED BY: Licenses are sold by the department of game and fish or by authorized license vendors (17-3-5). The department of game and fish and license vendors may collect and retain a fee of no more than \$1.00 for any license or permit issued. No such fee shall be collected by the department of game and fish from the purchaser of special licenses for antelope, elk, Barbary sheep, bighorn sheep, bison, oryx, ibex, gazelle and javelina (17-3-7).

DISPOSITION: All license fees, except for the amount authorized as a vendor fee and amounts directed to the game and fish bond retirement fund, are deposited in the game protection fund. Money in this fund is appropriated annually by the legislature solely to support programs under the control of the state game commission (17-1-14).

One dollar of each license fee issued for the following is pledged to the game and fish bond retirement fund:

- resident and nonresident, fishing;
- resident and nonresident, small game;
- resident and nonresident, deer;
- resident, general hunting;
- resident, general hunting and fishing;
- resident, trapper; and
- temporary fishing, five days.

The state game commission shall continue to place \$1.00 from these licenses in the game and fish bond retirement fund even after all bonds issued have been retired (17-1-22).

All revenues from the big game depredation damage stamp are deposited in the big game depredation damage fund. Money in this fund is appropriated to the department of game and fish to correct or prevent damage to federal, state or private land caused by big game (17-3-13.4).

Money in the game and fish bond retirement fund in excess of the amount needed to make bond payments in the next year is transferred to the game and fish capital outlay fund. Money in this fund may be expended by the department of game and fish to provide for fish hatcheries, habitat acquisition, development and improvement and other projects approved by the state game commission and the state board of finance (17-1-22.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Minnow licenses	0.6	0.6	0.5	0.5	0.6

Source: department of game and fish

**MARRIAGE LICENSE FEES, EARNINGS AND OTHER RECEIPTS
OF THE CHILDREN'S TRUST FUND**

DESCRIPTION

RATE: Each couple desiring to marry in New Mexico must obtain a license from the county clerk. The license fee is \$25.00, of which \$15.00 must be remitted by the county clerk to the state treasurer within 15 days of the last day of the month for credit to the children's trust fund (40-1-11).

DISPOSITION: All income received from investment of the children's trust fund is credited to the fund (24-19-4).

The children, youth and families department may accept donations and bequests from private sources for deposit in the children's trust fund (24-19-9).

The children's trust fund is administered by the children, youth and families department for the purpose of funding children's projects from the income received from investment of the fund. All income from investment of the fund is appropriated to the department for innovative projects for the prevention or treatment of child abuse and neglect. Up to 10% of the annual investment income may be expended for administrative costs of the department (24-19-4).

One-half of the money transferred to the fund from marriage license fees (40-1-11) is "deemed income received from investment of the fund" (24-19-4).

PRIVATE HUNTING AND FISHING PROPERTIES FEES

DESCRIPTION

Proprietors of private parks, lakes, etc., must be licensed for the propagation and sale of game or game fish by the state game commission (17-4-8).

The state game commission "shall charge and collect just and reasonable fees" for the following licenses (17-4-28):

- permit to capture or exchange;
- quadruped park license;
- renewal of each quadruped park license;
- one lake license;
- renewal of one lake license;
- additional lake license; and
- certificate, permit or license not provided above.

Licenses are for one year and must be renewed annually (17-4-28).

COLLECTED BY: Fees are collected by the department of game and fish.

DISPOSITION: Receipts are deposited in the game protection fund. Money in this fund is appropriated annually by the legislature solely to support programs under the control of the state game commission (17-1-14).

SPECIAL GAME AND FISH PERMIT FEES

DESCRIPTION

Under its general powers, the department of game and fish may "establish licenses, permits and certificates ... and charge and collect just and reasonable fees for them" (17-1-14). Fees for a number of special activities are levied, including:

- falconry permits (17-2-14);
- permits for importing game animals (17-3-32) ;
- permits to capture or destroy protected game that damage crops or property (17-3-31);
- permits to take game, birds or fish as specimens for scientific or propagating purposes (17-3-29);
- permits for airborne hunting (17-3-47);
- hunter training certification (17-2-34); and
- camping permits.

RATE: The department of game and fish maintains hunting and fishing areas and charges a permit fee in some of these areas for camping. Fees range from \$2.00 to \$10.00 per night, with the first night free in some areas.

DISPOSITION: All special permit and certification fees are deposited in the game protection fund. Money in this fund is appropriated annually by the legislature solely to support programs under the control of the state game commission (17-1-14). Funds from the elk enhancement permits are to be used exclusively for elk restoration and management (17-3-16.2).

Professional License Fees

ACUPUNCTURE AND ORIENTAL MEDICINE LICENSE FEES

DESCRIPTION

No person shall practice acupuncture or oriental medicine, use the title doctor of oriental medicine or advertise that he is authorized to practice acupuncture or oriental medicine unless licensed under the Acupuncture and Oriental Medicine Practice Act (61-14A-4). Certain exemptions apply (61-14A-6). Educational programs in acupuncture and oriental medicine must meet standards set by the board of acupuncture and oriental medicine (61-14A-14).

RATE: The board of acupuncture and oriental medicine is required to "establish a schedule of reasonable nonrefundable fees", with maximum amounts set by law (61-14A-16). The maximum authorized fees (some of which were changed or added effective July 1, 2001) and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
License application	\$800	\$500
Application for reciprocal license	\$750	NA
Application for temporary license	\$500	\$330
Examination fee	\$700	\$500
Annual license renewal	\$400	\$225
Temporary license renewal	\$100	\$100
Late license or continuing education registration renewal	\$200	\$200
Expired license renewal	\$400	\$200
Approval or renewal of educational program	\$600	\$450 standard/\$225 single
Duplicate license	not specified	\$25
Annual continuing education registration	\$200	NA
Application for extended prescriptive authority	\$500	\$125
Application for externship supervisor registration	\$500	\$225
Application for extern certification	\$500	\$225
Reinstatement of license	not specified	\$125
Application for inactive status	not specified	\$125
Renewal from inactive status	not specified	\$100

COLLECTED BY: Fees are collected by the board of acupuncture and oriental medicine.

DISPOSITION: Receipts are deposited in the board of acupuncture and oriental medicine fund. Amounts in this fund are appropriated by the legislature to the board for administering the Acupuncture and Oriental Medicine Practice Act (61-14A-18).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	183.3	198.6	177.2	130.0	171.3

Source: regulation and licensing department

ALCOHOLIC BEVERAGE SERVERS PERMITS

DESCRIPTION

Beginning July 1, 1999, no person shall be employed as an alcoholic beverage server on a licensed premises unless the person has obtained a server permit. This requirement was changed effective March 6, 2000 to require the person to obtain alcohol server training within 30 days of employment (60-6E-4).

The director of the alcohol and gaming division of the regulation and licensing department shall issue a permit to each applicant who has completed a training course approved by the director. The director may charge a fee for the issuance of the server permit (60-6E-7).

RATE: According to the regulation and licensing department, as of December 1999 no fee is being charged for these permits.

COLLECTED BY: Alcohol beverage server permit fees are collected by the alcohol and gaming division of the regulation and licensing department (60-6E-7).

DISPOSITION: Revenues are credited to the general fund (6-4-2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	3,479.7	0.0	0.0	0.0	0.0

Source: regulation and licensing department

ANESTHESIOLOGIST ASSISTANTS LICENSE FEES

DESCRIPTION

"No person shall perform, attempt to perform or hold himself out as an anesthesiologist assistant until he is licensed . . . and has registered his supervising registered licensed anesthesiologist with board regulations" (61-6-10.3). However, "anesthesiologist assistant" is narrowly defined, so the licensing requirement is limited to an anesthesiologist assistant employed by the university of New Mexico medical school (61-6-10.2).

RATE: The board of medical examiners shall adopt rules establishing requirements for licensing (61-6-10.5). Maximum license fees are set as follows:

- application fee, not to exceed \$150;
- license renewal fee, not to exceed \$100 every two years;
- late fee, not to exceed \$25.00; and
- change in supervision fee, not to exceed \$50.00 or one-half of the license renewal fee.

COLLECTED BY: Fees are collected by the New Mexico medical board of medical examiners.

DISPOSITION: Funds received by the board of medical examiners are deposited in the board of medical examiners fund and are available for use by the board to carry out the provisions of the various acts administered by the board (61-6-31).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	400.0	100.0

Source: New Mexico medical board

ARCHITECT REGISTRATION FEES

DESCRIPTION

Any person who practices architecture in this state must be registered by the board of examiners for architects (61-15-1). Certain exemptions apply (61-15-8 and 61-15-9).

RATE: The board of examiners for architects is required to set by rule application, registration, renewal, examination and other fees (61-15-5). For fiscal year 2005, the fees are:

- application fee, in state, \$50.00 and out of state, \$100;
- renewal fee, resident, \$75.00 and nonresident, \$125;
- senior architect renewal fee (for persons aged 65 or over with minimum years of practice in New Mexico), \$10.00;
- late penalty, 10% of renewal fee per month, but not to exceed twice the renewal fee; and
- duplicate certificate, \$35.00.

COLLECTED BY: Fees are collected by the board of examiners for architects.

DISPOSITION: Receipts are deposited in the fund of the board of examiners for architects. Amounts in this fund are appropriated by the legislature for expenses incurred by the board in carrying out its duties (61-15-4).

ATHLETIC TRAINER EXAMINATION AND LICENSE FEES

DESCRIPTION

Unless licensed pursuant to the Athletic Trainer Practice Act, no person shall practice as an athletic trainer, use the title of licensed athletic trainer or advertise or represent that he is authorized to practice as an athletic trainer (61-14D-4). Certain exemptions apply (61-14D-5).

RATE: The athletic trainers practice board is required to establish "a schedule of reasonable fees for applications, licenses, provisional permits, renewal of licenses, placement on inactive status and necessary administrative fees" (61-14D-14). No statutory amounts are specified. For fiscal year 2008, fees are:

- initial license fee, \$165;
- renewal fee, \$165;
- late renewal penalty, \$75;
- provisional license, \$100;
- examination fee, \$100
- administrative fees for lists, license verification, etc., \$10.00; and
- address labels, \$20.00.

COLLECTED BY: Fees are collected by the athletic trainer practice board.

DISPOSITION: Receipts are and deposited in the athletic trainer practice board fund. Amounts in this fund are appropriated by the legislature to the board for administering the Athletic Trainer Practice Act.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	17.5	21.2	13.5	20.7	20.6

Source: regulation and licensing department

BARBER AND COSMETOLOGIST LICENSE FEES

DESCRIPTION

Unless licensed pursuant to the Barbers and Cosmetologists Act, no person shall (61-17A-5):

- practice barbering or cosmetology for compensation, either directly or indirectly;
- teach barbering, cosmetology or electrology for compensation;
- operate a barber or cosmetology school or establishment for compensation; or
- practice as a manicurist-pedicurist, esthetician or electrologist for compensation.

Certain exemptions apply (61-17A-22).

RATE: The board of barbers and cosmetologists is required to "establish initial license and renewal fees", with maximum amounts set by law (61-17A-16). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Establishment license	\$300	\$300
Apprentice sponsor application	\$300	\$50.00
Apprentice sponsor	\$300	\$100
Apprentice license	\$300	\$50
Practitioner license	\$300	\$100
Permanent cosmetic	\$300	\$100
Duplicate license	\$50.00	\$25.00
Administrative fee	\$300	\$100
Late fee	\$100	\$35.00

COLLECTED BY: Fees are collected by the board of barbers and cosmetologists.

DISPOSITION: The fees are deposited in the barbers and cosmetologists fund (61-17A-14). Amounts in this fund are appropriated by the legislature to the board for administering the Barbers and Cosmetologists Act (61-17A-14).

RECEIPTS

(thousands of dollars)

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	297.0	537.2	623.3	676.5	662.5

Source: regulation and licensing department

CHIROPRACTIC PHYSICIAN LICENSE AND EXAMINATION FEES

DESCRIPTION

All chiropractic practitioners must be examined and licensed as provided in the Chiropractic Physician Practice Act (61-4-1 through 61-4-17).

RATE: The chiropractic board is required to "establish a schedule of reasonable fees for applications, licenses, renewals, placement or inactive status and administrative fees" (61-4-13). No statutory amounts are specified. For fiscal year 2008, fees are:

Application Fees:

- application fee, \$350;
- without exam, \$350;
- initial license, \$300;
- temporary licensure, \$50.00; and
- reinstatement of license, \$125.

Annual Renewal Fees:

- active, \$300;
 - impairment fee, \$25.00;
- inactive, \$100;
 - impairment fee, \$25.00
- penalty for late renewal, \$100 per month; and
- continuing education approval fee, \$50.00.

Various administrative fees also apply.

COLLECTED BY: Fees are collected by the chiropractic board.

DISPOSITION: Receipts are deposited in the chiropractic fund. Amounts in this fund are appropriated by the legislature for use by the board in the administration of the Chiropractic Physician Practice Act and for the promotion of chiropractic education and standards in the state (61-4-7).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	104.9	109.4	134.8	192.5	187.7

Source: regulation and licensing department

CONTRACTOR LICENSE FEES

DESCRIPTION

No person shall act as a contractor without a license issued by the construction industries division of the regulation and licensing department for the type of work to be undertaken (60-13-12).

The construction industries division establishes by rule a fee schedule and shall "charge reasonable candidate and applicant fees for each license and certificate classification for initial applications, initial and additional examinations, license issuance and renewals, certificate of qualification issuance and renewal, and licensing verification services" (60-13-20).

RATE: A large number of contracting classifications have been established for separate licensure. For fiscal year 2008, the following fees apply:

- application fee, \$30.00;
- examination review fee for parts of the exam that are failed, \$25.00 for the first time and \$40.00 for the second time;
- initial license fee and renewal fee for general asphalt, general building, residential building, general fixed works, general electrical and general mechanical classifications, \$100 for one year and \$200 for two years; and
- initial license fee and renewal fee for any other classification, \$50.00 for one year and \$100 for two years.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the construction industries division of the regulation and licensing department (60-13-20).

DISPOSITION: Receipts are deposited in the general fund (60-13-21).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,473.5	1,448.2	1,245.1	1,377.6	1,417.7

Source: regulation and licensing department

COUNSELOR AND THERAPIST LICENSE FEES

DESCRIPTION

Unless licensed or registered to practice under the Counseling and Therapy Practice Act, no person shall engage in the following practices:

- professional mental health or clinical mental health counseling;
- marriage and family therapy;
- professional art therapy;
- alcohol and drug abuse counseling;
- substance abuse counseling as a substance abuse intern; and
- independent mental health counselors (61-9A-4).

Certain exemptions apply (61-9A-6).

RATE: The counseling and therapy practice board is required to "set fees for administrative services, licenses and registration...", with maximum fee amounts set by law (61-9A-24). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Application fee	\$75.00	\$75.00
Professional mental health counselor	\$300	\$150
Licensed mental health counselor	\$240	\$75
Clinical professional mental health counselor, marriage and family therapist, professional art therapist	\$420	\$220
Drug and alcohol abuse counselor	\$200	\$150
Drug abuse counselor	\$200	\$150
Alcohol abuse counselor	\$200	\$150
Substance abuse intern	\$200	\$75.00.

COLLECTED BY: Fees are collected by the counseling and therapy practice board.

DISPOSITION: Receipts are credited to the counseling and therapy practice board fund. Amounts in this fund are appropriated by the legislature to the board for carrying out the provisions of the Counseling and Therapy Practice Act (61-9A-1 through 61-9A-30).

RECEIPTS

(thousands of dollars)

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	356.6	380.3	467.2	470.6	509.9

Source: regulation and licensing department

DENTAL HEALTH CARE FEES

DESCRIPTION

Dentists, dental surgeons, oral surgeons and dental hygienists must be licensed and dental assistants must be certified by the New Mexico board of dental health care as required by the Dental Health Care Act before engaging in practice (61-5A-5). Certain exemptions apply (61-5A-5).

RATE: The New Mexico board of dental health care and the New Mexico dental hygienists committee are required to "establish a schedule of reasonable fees", with maximum amounts set by law (61-5A-20). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
<u>Dentists</u>		
Licensure by examination	\$1,500	\$500
Licensure by credential	\$3,000	\$750
Temporary license		
48 hours	\$50.00	\$50.00
6 months	\$300	\$200
12 months	\$450	\$300
Initial license and triennial license renewal	\$600	\$450
Late renewal	\$100	\$100
Triennial renewal of inactive status	\$90.00	\$90.00
Reinstatement of license	\$450	\$400
Anesthesia permit fees	not specified	
Nitrous oxide and conscious sedation I	\$25.00	
Conscious sedation II and general anesthesia	\$300	
Administrative fees	\$300	
 <u>Dental Hygienists</u>		
Licensure by examination	\$1,000	\$250
Licensure by credential	\$1,500	\$300
Collaborative dental hygiene practice license	\$150	\$150
Annual renewal of collaborative practice		
Application for inactive status	\$50.00	\$40.00
Triennial renewal of inactive status	\$90.00	\$90.00
Temporary license		
48 hours	\$50.00	\$50.00
6 months	\$200	\$100
12 months	\$300	\$150
Initial license and triennial renewal	\$450	\$225
Late renewal	\$100	\$100
Reinstatement of license	\$300	\$200
Anesthesia permit fees	\$150	\$40.00-\$100
Administrative fees	\$300	

<u>Dental Assistants</u>		
Licensure by examination	\$100	\$25.00 per exam
Initial license and triennial renewal	not specified	\$45.00
<u>Impaired Dentists</u>		
	\$150	up to \$40.00 per renewal period
<u>Impaired Dental Hygienist Fee</u>		
	\$75.00	\$30.00
<u>Non-dentist Owners</u>		
Initial license	\$300	
Triennial renewal	\$150	

COLLECTED BY: Fees are collected by the New Mexico board of dental health care and the dental hygienists committee.

DISPOSITION: All fees except the impaired fee are deposited in the board of dental health care fund. Amounts in this fund are appropriated by the legislature for use by the board in the administration of the Dental Health Care Act (61-5A-26). The impaired fees are deposited in the impaired dentists and dental hygienists fund. Amounts in this fund are appropriated by the legislature to meet expenses incurred in executing the provisions of the Impaired Dentists and Dental Hygienists Act (61-5B-1 through 61-5B-11).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	283.8	320.0	345.1	324.2	312.9

Source: regulation and licensing department

EMERGENCY MEDICAL SERVICE PROVIDER LICENSE FEES

DESCRIPTION

The department of health is required to adopt and enforce licensing and certification requirements for all persons who provide emergency medical services within the state, regardless of whether the services are remunerated. The department of health may prohibit the use of "emergency medical dispatcher", "certified emergency medical services first responder", "paramedic" or similar terms connoting expertise in providing emergency medical services by any person not licensed by the department (24-10B-5).

RATE: The department of health is authorized to adopt "a schedule of reasonable fees for application, examination, licensure or certification" (24-10B-5).

Initial Exam, Certification or Licensure and Annual Renewal*:

- certified emergency medical dispatcher (EMD), \$10.00 initial and \$5.00 renewal;
- certified EMD instructor, \$10.00 initial and \$5.00 renewal;
- certified emergency medical services (EMS) first responder, \$10.00 initial and \$5.00 renewal;
- licensed emergency medical technician (EMT) - basic, \$30.00 initial and \$15.00 renewal;
- licensed EMT - intermediate, \$35.00 initial and \$20.00 renewal; and
- licensed EMT - paramedic, \$40.00 initial, \$25.00 renewal.

Examination Retest Fees:

- EMT basic applicant, \$20.00;
- EMT intermediate applicant, \$25.00; and
- EMT paramedic applicant, \$30.00.

*Higher fees apply if the renewal application is received in the last month of the renewal date due to the requirement for speedier processing

Reinstatement and Re-entry Fees:

- certified EMD, \$30 reinstatement and \$10.00 reentry;
- certified EMD instructor, \$30.00 reinstatement and \$10.00 reentry;
- certified EMS first responder, \$30.00 reinstatement and \$10.00 reentry;
- licensed EMT - basic, \$90.00 reinstatement and \$30.00 reentry;
- licensed EMT - intermediate, \$120 reinstatement and \$35.00 reentry; and
- licensed EMT - paramedic, \$150 reinstatement and \$40.00 reentry.

COLLECTED BY: Fees are collected by the department of health.

DISPOSITION: Receipts are deposited in the general fund.

**FUNERAL SERVICE PRACTITIONER, FUNERAL ESTABLISHMENT
OPERATOR AND DIRECT DISPOSER LICENSE FEES**

DESCRIPTION

Funeral service practitioners, funeral establishment operators and direct disposers of dead human bodies must be licensed by the board of thanatopractice (61-32-4).

RATE: The board of thanatopractice is required to "establish by regulation a schedule of reasonable fees for applications, examinations, licenses, inspections, renewals, penalties, reinstatements and necessary administrative fees", with a maximum amount for any fee set at \$500 (61-32-23). The fees imposed for fiscal year 2008 are:

Funeral Service Practitioner License

Application	\$50.00
Licensure	\$150
Examination (jurisprudence)	\$50.00
Renewal	\$150
Penalty for late renewal	\$75.00

Funeral Service Intern License; direct supervision; directing and arranging category

Application	\$50.00
Licensure	\$150
Renewal	\$150
Penalty for late renewal	\$75.00

Funeral Service Intern License; direct supervision; preparation/embalming category

Application	\$50.00
Licensure	\$150
Renewal	\$150
Penalty for late renewal	\$75.00

Funeral Service Intern License; general supervision; directing and arranging category

Application	\$50.00
Licensure	\$150
Renewal	\$75.00
Penalty for late renewal	\$75.00

Funeral Service Intern License; general supervision; preparation/embalming category

Application	\$50.00
Licensure	\$150
Renewal	\$75.00
Penalty for late renewal	\$75.00

Direct Disposer License

Application	\$50.00
Licensure	\$150
Examination (jurisprudence)	\$50.00

Renewal	\$150
Penalty for late renewal	\$75.00
Establishment License	
Application	\$50.00
Licensure	\$350
Renewal	\$400
Penalty for late renewal	\$75.00
Crematory License	
Application	\$50.00
Licensure	\$350
Renewal	\$400
Penalty for late renewal	\$75.00
Establishments and crematories; re-inspection	
Re-inspection	\$500 (not to exceed)
First non-compliance penalty	\$300
Second non-compliance penalty	\$500
Administrative Fees	
Copying costs	\$ 0.50 per page
List of licensees	\$10.00
Mailing labels or diskette of licensees	\$25.00
Return check	\$100
Reinstatement from inactive status	\$175

COLLECTED BY: Fees are collected by the board of thanatopractice.

DISPOSITION: Receipts are deposited in the thanatopractice fund (61-32-26). Amounts in this fund are appropriated by the legislature for use by the board in carrying out the provisions of the Thanatopractice Act (61-32-26).

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	142.2	122.0	149.5	131.4	109.0

Source: regulation and licensing department

HOISTING OPERATORS LICENSE FEES

DESCRIPTION

No person shall operate hoisting equipment in construction, demolition or excavation work unless he is licensed. The licensure requirement does not apply to a person who has successfully completed an in-house training course based on American national standards institute standards for hoisting operators (60-15-4). Also, the definition of hoisting equipment excludes equipment used in work associated with several specified industries, such as oil and gas drilling, production and pipelines, electric, gas and water utility facilities, installation and maintenance of telephone or cable lines, etc. (60-15-3). A limited grandfather provision applies to persons operating hoisting equipment prior to July 1, 1995, the effective date of the licensing requirements.

License requirements are set by the regulation and licensing department for class I, class II and class III hoisting operators (60-15-7). Licenses are valid for two years.

RATE: Fees are established at no more than \$75.00 for an initial license and for a renewal of all classes. A late fee of \$5.00 per month is assessed for failure to renew a license within the required time frame (60-15-9).

COLLECTED BY: Fees are collected by the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund.

RECEIPTS: The regulation and licensing department does not account for this revenue source separately. Receipts are included in other license fees collected under the construction industries division of the regulation and licensing department.

Revenues associated with the hoisting program are not accounted for separately.

HORSE TRACK RACING PROFESSIONAL LICENSE FEES

DESCRIPTION

All persons engaged in racing, or employed on a horse track licensee's premises, and persons operating concessions for a licensee, or employed by the concessionaire, shall be licensed by the state racing commission (60-1-5).

The state racing commission provides by rule for the issuance of licenses for terms not to exceed five years for horse owners, trainers, jockeys and their employees, veterinarians and employees of a racetrack.

RATE: Fees shall not exceed \$100.

tri-annual license for jockey, apprentice jockey, official veterinarian, owner, practicing veterinarian, racing veterinarian, stable name and trainer, \$100;

annual license for jockey, apprentice jockey, assistant general manager, association, corporate operator, corporate officer/director, phot operator, plater, simulcast operator, special events, track physician, official veterinarian, owner, practicing veterinarian, racing veterinarian, stable name, trainer and totaliser company, \$80.00.

license for announcer, assistant trainer, director of operations, director of racing, jockey agent, pari-mutuel manager, racing secretary-handicapper, security chief, simulcast coordinator, stable superintendent, starter, state auditor and track superintendent, \$55.00;

license for assistant starter, assistant veterinarian, assistant racing secretary, exercise person, horse identifier, horseman's booker, jockey room custodian and placing judge, \$15.00; and

all other, \$5.00.

In addition, a \$20.00 badge fee applies.

COLLECTED BY: Fees are collected by the state racing commission.

DISPOSITION: Fees are deposited in the general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Racing Year 2003	Racing Year 2004	Racing Year 2005	Racing Year 2006	Racing Year 2007
Receipts	484.1	367.1	228.3	258.3	251.4

The state racing commission reports revenues on an October-September racing year.

Source: state racing commission

HUNTING GUIDES AND OUTFITTERS REGISTRATION FEES

DESCRIPTION

Beginning April 1, 1997, it is unlawful to be a hunting guide or outfitter in New Mexico without being registered by the state game commission. The registration requirement does not apply to a private landowner or his authorized agent who outfits or guides pursuant to a landowner permit issued by the department of game and fish or to persons involved in licensing services, booking agencies or license brokering that do not provide guide and outfitter services (17-2A-3).

The department of game and fish may provide a registration for a temporary emergency guide for a maximum seven-day period (17-2A-3).

RATE: Annual registration fees are as follows:

- registered guide, resident, \$50.00;
- registered guide, nonresident, \$100;
- registered outfitter, resident and nonresident, \$500;
- reinstatement fee, not to exceed \$50.00; and
- registered temporary emergency guide, \$10.00.

DISPOSITION: Registration fees are deposited in the game protection fund (17-2A-3). Money in this fund is appropriated annually by the legislature solely to support programs under the control of the state game commission (17-1-14).

INTERIOR DESIGNER LICENSE FEES

DESCRIPTION

No person shall use the title of interior designer or interior design when the person is not the holder of a current, valid license issued pursuant to the Interior Designers Act (61-24C-11). Certain exemptions apply (61-24C-13).

RATE: The interior design board is required to establish a set of fees, with maximum amounts set by law (61-24C-14). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Initial license	\$200	\$200
Renewal fee	not specified	\$250
Application fee	not specified	\$100
Late fee	not specified	\$100
List/labels	not specified	\$75.00
Duplicate/replacement license	not specified	\$25.00
Continuing education program fee	not specified	\$50.00

Other administrative fees may apply.

COLLECTED BY: Fees are collected by the interior design board.

DISPOSITION: Receipts are deposited in the interior design board fund. Amounts in this fund are appropriated by the legislature to administer the Interior Designers Act and to promote interior design education and standards in the state (61-24C-16).

RECEIPTS

(thousands of dollars)

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	30.7	30.3	16.1	30.7	30.7

Source: regulation and licensing department

JOURNEYMAN'S CERTIFICATE OF COMPETENCE

DESCRIPTION

No individual shall engage in the occupation or trade of journeyman unless he holds a certificate of competence issued by the appropriate trade bureau of the construction industries division of the regulation and licensing department for the occupation or trade in which he desires to engage (60-13-38).

RATE: Fees are set by rule of the construction industries division (60-13-38). For fiscal year 2008, the following fees apply:

- electrical journeyman, exam fee, \$25.00; renewal fee, \$25.00 per year for each classification;
- mechanical journeyman, exam fee, \$25.00; renewal fee, \$25.00 per year for each classification; and
- boiler operator, exam fee, \$25.00; renewal fee, \$25.00 per year.

COLLECTED BY: Fees are collected by the construction industries division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	126.9	481.5	175.1	149.5	474.0

Source: department of finance and administration

LANDSCAPE ARCHITECT LICENSE FEES

DESCRIPTION

No person shall practice as a landscape architect or represent himself as a landscape architect unless he has a certificate of registration issued pursuant to the Landscape Architects Act (61-24B-4). Certain exemptions apply (61-24B-5).

RATE: The board of landscape architects is required to establish "a schedule of reasonable fees", with maximum amounts set by law (61-24B-11). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Initial application fee	\$100	\$75.00
Initial certificate of registration fee	\$300	\$200
Certificate of registration renewal fee	\$400	\$175
Late fee	no more than twice the renewal fee	\$50.00 per month; max \$300
Duplicate or replacement license	not specified	\$35.00
List and labels	not specified	\$75.00
Inactive status	not specified	\$87.50
Reactivation from inactive status	not specified	\$175

COLLECTED BY: Fees are collected by the board of landscape architects.

DISPOSITION: Receipts are paid into the landscape architects fund. Amounts in this fund are appropriated by the legislature solely for the purpose of implementing the provisions of the Landscape Architects Act (61-24B-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	40.4	33.4	40.0	38.7	36.8

Source: regulation and licensing department

LIBRARIAN CERTIFICATE FEES

DESCRIPTION

A permanent professional librarian's certificate is required for a chief librarian of any library of a state agency or state institution or of any library supported in whole or in part by public funds serving a municipality or other political subdivision having a population in excess of 15,000. A grade I librarian's certificate is required for municipalities or other political subdivisions having a population of 3,000 to 10,000. A grade II librarian's certificate is required for municipalities or subdivisions having a population of 10,001 to 15,000 (18-2-15).

A temporary certificate is valid for one year (renewable) and may be issued to those unqualified for the above certificates upon the request of the library board or governing body concerned when no qualified applicant is available (18-2-13).

RATE: The amount of the fee is prescribed by the state librarian, but the minimum fee for a certificate without examination is \$5.00 and the minimum fee for a certificate with examination is \$10.00 (18-2-16).

COLLECTED BY: Fees are collected by the state librarian.

DISPOSITION: Receipts are deposited in the general fund (18-2-16).

MASSAGE THERAPIST AND BODYWORK LICENSE FEES

DESCRIPTION

It is unlawful for any person to practice massage therapy for compensation, to use the title of massage therapist or to provide massage therapy training as a massage therapy training instructor without being licensed or registered under the Massage Therapy Practice Act (61-12C-5). The massage therapy board shall also establish by rule procedures for registration of massage therapy schools (61-12C-10). Certain exemptions apply.

RATE: The massage therapy board is required to establish "a schedule of reasonable fees" with no single fee to exceed \$500 (61-12C-20).

The actual amounts imposed for fiscal year 2008 are:

<u>Massage Therapists</u>	<u>FY 2008 Amount</u>
Initial application fee	\$75.00
Initial license fee	\$5.00 per month
Examination fee	\$10.00
Biennial renewal fee	\$125
Fee for reactivation of an inactive license	\$150
Late renewal	\$75.00
<u>Massage Therapy School</u>	
Application review	\$400
Registration fee	\$50.00
Annual renewal	\$50.00
Late fee	\$75.00
<u>Massage Therapy Instructor</u>	
Registration fee	\$50.00
School based biannual renewal	\$25.00
Independent biannual renewal	\$75.00
Late fee	\$75.00
<u>Other Fees</u>	
Temporary license	\$25.00
Visiting instructor	\$50.00
Paper list	\$50.00
Electronic list	\$75.00

COLLECTED BY: Fees are collected by the massage therapy board.

DISPOSITION: Receipts are paid into the massage therapy fund. Amounts in this fund are appropriated by the legislature solely for the purpose of implementing the provisions of the Massage Therapy Practice Act (61-12C-23).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	96.0	149.6	232.6	186.1	255.6

Source: regulation and licensing department

MIDWIFE LICENSE FEES

DESCRIPTION

The department of health has the authority "to regulate the practice of midwifery" (24-1-3). The department has adopted rules providing for the licensing of apprentice midwives, midwives and nurse-midwives.

RATE: The department of health sets fees by rule. For fiscal year 2008 the following fees apply:

Apprentice Midwife and Midwife:

- application fee, \$50.00;
- initial license fee, \$50.00; and
- biennial license renewal, \$50.00.

Certified Nurse Midwife:

- initial license fee, \$50.00;
- biennial license renewal, \$30.00; and
- application to prescribe and distribute drugs, \$20.00.

COLLECTED BY: Fees are collected by the department of health.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

NURSES LICENSE AND EXAMINATION FEES

DESCRIPTION

No person can practice professional or practical nursing without a license issued by the board of nursing (61-3-5). Certain exceptions apply (61-3-29). The following specific nursing practices are licensed: registered or professional nurse; licensed practical nurse; certified nurse practitioner; certified registered nurse anesthetist; hemodialysis technician; and certified medication aide.

RATE: The board of nursing sets fees, with maximum amounts set by law (61-3-10.1, 61-3-10.2, 61-3-16 and 61-3-24). The maximum authorized fees as of July 1, 2001 and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2005 Amount</u>
<u>Professional Nurses</u>		
Licensure by examination	\$150	\$90.00
Reexamination fee	\$60.00	\$45.00
Licensure by endorsement	\$150	\$90.00
Renewal	\$100 + \$20.00	\$90.00
Diversion program reactivation	\$200	\$90.00
Reinstatement of non-current license		\$150
Reinstatement of current license		\$100
Duplicate license		\$15.00
 <u>Nurse Practitioner, Certified Registered Nurse Anesthetist and Clinical Nurse Specialist</u>		
Initial authorization	\$50.00	\$50.00
 <u>Hemodialysis Technician</u>		
Initial certification	\$60.00	\$60.00
Renewal	\$60.00	\$30.00
Approval of education and training programs		\$300 for initial review \$100 for subsequent reviews \$150 for periodic evaluation
 <u>Medication Aides</u>		
Initial certification and renewal	\$30.00	\$30.00
Approval of education and training programs		\$300 for initial review \$100 for subsequent reviews \$150 for periodic evaluation

COLLECTED BY: Fees are collected by the board of nursing.

DISPOSITION: Receipts are deposited in the board of nursing fund. Amounts in the fund are appropriated by the legislature to the board for the purpose of meeting necessary expenses and for the promotion of nursing education and standards in the state (61-3-27).

NURSING HOME ADMINISTRATOR LICENSE FEES

DESCRIPTION

It is a misdemeanor for any person to practice as a nursing home administrator unless duly licensed and registered under the Nursing Home Administrators Act (61-13-14). Boarding houses and sheltered-care facilities are exempt (61-13-16).

RATE: The board of nursing home administrators is required to establish "by appropriate rule or regulation" fees, with maximum amounts set by law (61-13-12). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Application fee	not specified	\$200
Initial license fee	\$250	\$200
Annual renewal fee	\$200	\$200
Examination fee	not specified	set to cover cost
Reexamination fee	not specified	\$50.00
Reciprocity license	not specified	\$400
Temporary reciprocity license	not specified	\$125
Late Penalty	not specified	\$100
Inactive status fee	not specified	\$75.00
Reactivation from inactive status	not specified	\$200
Reactivation from expired status	not specified	\$300
Duplicate renewal license	not specified	\$25.00
Duplicate initial wall license	not specified	\$60.00.

COLLECTED BY: Fees are collected by the board of nursing home administrators.

DISPOSITION: Receipts are deposited in a special fund with the state treasurer. Amounts in this fund are appropriated by the legislature for the purpose of administering the Nursing Home Administrators Act (61-13-12).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	49.2	44.3	27.0	36.7	41.9

Source: regulation and licensing department

NUTRITIONIST AND DIETITIAN LICENSE FEES

DESCRIPTION

No person shall engage in nutrition or dietetics practice, or use or include the titles or represent himself to be a dietitian, nutritionist or nutrition associate unless he is licensed under the Nutrition and Dietetics Practice Act (61-7A-4). Certain exemptions apply.

RATE: The nutrition and dietetics practice board is required to establish "a schedule of reasonable fees ... based on processing requirements for each category", with maximum amounts set by law (61-7A-11). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Initial application fee	\$50.00	\$50.00
Initial license fee	\$150	\$150
License renewal fee	\$75.00	\$75.00
License reinstatement fee	\$50.00	\$50.00
Duplicate license	not specified	\$20.00.

COLLECTED BY: Fees are collected by the nutrition and dietetics practice board.

DISPOSITION: Receipts are placed in the nutrition and dietetics fund. Amounts in this fund are appropriated by the legislature for the purpose of administering and implementing the provisions of the Nutrition and Dietetics Practice Act (61-7A-12).

RECEIPTS

(thousands of dollars)

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	23.0	26.0	29.1	27.7	29.2

Source: regulation and licensing department

OCCUPATIONAL THERAPY LICENSE FEES

DESCRIPTION

No person shall practice as a registered occupational therapist or a certified occupational therapy assistant unless he is licensed to practice in accordance with the provisions of the Occupational Therapy Act (61-12A-6). Certain exemptions apply.

RATE: The board of examiners for occupational therapy is required to establish "a schedule of reasonable fees, including an initial licensure fee, an annual renewal fee, an examination fee, a late renewal fee and an inactive status fee", which shall cover the cost of processing the application (61-12A-18). No maximum amounts are set by law. Actual amounts imposed for fiscal year 2008 are:

	FY 2008 Amount
Application for permanent license	\$110
Occupational therapist	\$70.00
Occupational therapy assistant	\$50.00
Provisional permit	\$25.00
Late fee	\$100
Electronic list	\$80.00
Paper list	\$50.00

COLLECTED BY: Fees are collected by the board of examiners for occupational therapy.

DISPOSITION: Receipts are deposited in the board of examiners for occupational therapy fund. Amounts in this fund are appropriated by the legislature for the purpose of meeting the necessary expenses incurred in carrying out the provisions of the Occupational Therapy Act (61-12A-20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	62.6	64.4	43.2	71.6	74.4

Source: regulation and licensing department

OPTOMETRIST LICENSE FEES

DESCRIPTION

A person without a license issued by the board of optometry shall not practice optometry, prescribe eyeglasses or duplicate or replace an ophthalmic lens without a prescription (61-2-4). Certain exemptions apply (61-2-15).

In addition to licensing optometrists, the board of optometry issues certification for the use of topical ocular pharmaceutical agents by licensed optometrists. Persons with this certification may prescribe or administer certain anti-infective medications, anti-glaucoma medications, anti-allergy medications, anti-inflammatory medications and analgesic medications.

RATE: The board of optometry is required to adopt rules setting a schedule of fees, with maximum amounts set by law (61-2-11). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Application fee	\$500	\$125
Examination fee	\$500	\$400
<u>License fee</u>		
Exam candidate	\$400	\$175
Endorsement candidate	\$400	\$200
Pharmaceutical certification fee	\$100	\$35.00
Annual license renewal fee	\$300	\$225.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the board of optometry.

DISPOSITION: Receipts are credited to the optometry fund. Amounts in this fund are appropriated by the legislature for use of the board in the administration of the Optometry Act and for the promotion of optometric education and standards in the state (61-2-7).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	58.3	57.6	97.1	107.5	99.6

Source: regulation and licensing department

OSTEOPATHIC PHYSICIAN AND PHYSICIAN ASSISTANT FEES

DESCRIPTION

No person shall practice as an osteopathic physician in this state without a license issued by the board of osteopathic medical examiners (61-10-3). No person shall perform as an osteopathic physician assistant without applying for and obtaining a certificate of qualification from the board (61-10A-4).

RATE: Fees for osteopathic physicians and osteopathic physician assistants are set by the board of osteopathic medical examiners, with maximum amounts set by law (61-10-6.1 and 61-10A-4.1). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
<u>Osteopathic Physicians</u>		
Application fee	\$500	\$400
Examination fee	cost of purchasing the exam plus administration fee not to exceed 50% of the examination fee	n/a
Cost of the exam	not specified	n/a
License renewal fee	\$200	\$200
Interim license fee	\$200	\$100
Late fee	\$200	\$100
Reinstatement fee	\$500	\$500
Impaired physician fee	\$100	not specified
<u>Osteopathic Physician Assistants</u>		
Initial certification fee	\$150	\$100
Annual renewal fee	\$50.00	\$25.00
Late fee	\$25.00	not specified
Registration of new employment fee	equal to annual renewal fee	\$25.00

COLLECTED BY: Fees are collected by the board of osteopathic medical examiners.

DISPOSITION: The law does not specify where the amounts collected are deposited, but states that fees "... shall be used by the board to carry out its duties" (61-10-6.1). In practice, fees are deposited into an osteopathic medical examiners fund and appropriated by the legislature for use by the board.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	74.4	88.9	82.2	78.4	80.6

Source: regulation and licensing department

PHARMACY AND PHARMACIST LICENSE AND REGISTRATION FEES

DESCRIPTION

No person may sell at retail any dangerous drug or poison, compound any prescription or acquire and possess any dangerous drug without it being prescribed unless the person is a pharmacist registered by the board of pharmacy. No person shall conduct or operate a place used for retail sale, compounding or dispensing of drugs or prescriptions unless the place is licensed as a pharmacy by the board (61-11-21). Certain exemptions apply (61-11-22).

The board of pharmacy issues licenses for the following professional categories and businesses:

- pharmacist;
- pharmacist intern;
- pharmacy technician;
- retail pharmacy;
- nonresident pharmacy;
- wholesale drug distributor;
- drug manufacturer;
- hospital pharmacy;
- industrial health clinic;
- community health clinic;
- department of health public health office;
- custodial care facility;
- home care services;
- emergency medical services;
- animal control facility;
- wholesaler, retailer or distributor of veterinary drugs;
- returned drugs processor;
- drug research facility; and
- drug warehouse.

RATE: The board of pharmacy is required to adopt rules setting a schedule of fees, with maximum amounts set by law (61-11-12 through 61-11-14). The maximum authorized fees, including statutory changes through 2001, and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Pharmacist, initial license or renewal	\$400	\$200 biennially
Pharmacist, inactive	\$150	\$70 biennially
Pharmacy intern	\$25.00	\$25.00 per year
Pharmacy technician	\$25.00	\$30.00 biennially
Retail, hospital or non-resident pharmacy	\$300	\$300 biennially
Clinic	\$200	\$300 biennially
Emergency medical services clinic	\$200	\$50.00 per year
Custodial care (10 beds or less)	\$200	\$100 biennially

Custodial care (11 beds or more)	\$200	\$200 biennially
Animal control facility clinic	\$200	\$100 biennially
Home health agencies	\$200	\$75.00 per year
Drug manufacturer, wholesale drug distributor or drug warehouse	\$1,000	\$700 biennially
Veterinarian distributor or whoesaler	\$200	\$150 per year
Drug precursor	\$500	\$500 per year
Controlled substances	\$80.00	\$60.00 per year
Inspection fee	\$200	\$150 per inspection
Duplicate		\$20.00 per request
Certifications		\$10.00 per request

COLLECTED BY: Fees are collected by the board of pharmacy.

DISPOSITION: Receipts are credited to the pharmacy fund. Amounts in this fund are appropriated by the legislature for the administration of the Pharmacy Act (61-11-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,265.3	1,548.8	1,171.4	1,808.3	1,430.2

PHYSICAL THERAPIST LICENSE FEES

DESCRIPTION

No person can practice as a physical therapist or physical therapist assistant without being licensed by the physical therapy board (61-12-1 until July 1, 1997; 61-12D-8 after July 1, 1997). Certain exemptions apply (61-12D-11).

RATE: The physical therapy board is required to set fees by rule, with maximum amounts set by law (61-12D-7). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
<u>Application for licensure</u>		
Physical therapist	\$300	\$110
Physical therapist assistants	\$300	\$100
<u>Annual renewal</u>		
Physical therapist	\$150	\$80.00
Physical therapist assistant	\$100	\$70.00
Late fee	\$500	\$80.00/\$60.00
Request for temporary license	not specified	\$25.00
Paper list	not specified	\$200
Electronic list	not specified	\$250.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the physical therapy board.

DISPOSITION: Receipts are credited to the physical therapy fund. Amounts in this fund are appropriated by the legislature for necessary expenses of the board (61-12D-6).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	105.4	111.9	76.7	123.9	160.9

Source: regulation and licensing department

PHYSICIAN AND PHYSICIAN ASSISTANT LICENSE FEES

DESCRIPTION

Physicians and physician assistants must be licensed to practice medicine in New Mexico (61-6-11 through 61-6-14) or be subject to penalties or injunction (61-6-20 and 61-6-22). Certain exemptions apply (61-6-17). Beginning April 2001, physicians may obtain a telemedicine license to practice medicine across state lines.

RATE: Fees are set by the New Mexico board of medical examiners, with maximum amounts set by law (61-6-19). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

<u>Physicians</u>	<u>Statutory Maximum</u>	<u>FY 2005 Amount</u>
Application fee	\$400	\$350
Triennial renewal fee	\$450	\$220
Impaired physician triennial fee	\$150	\$90.00
Temporary teaching/research license	\$100	\$100
Temporary camp or school license	not specified	\$25.00
Late fee, less than 45 days	\$100	\$100
Late fee, 45-90 days	\$200	\$150
Public service license fee	not specified	\$50.00
Telemedicine license fee	\$400	\$180
Reinstatement of revoked license	\$600	\$200
Inactive status application	\$25.00	\$25.00
<u>Physician Assistants</u>		
Application fee	\$150	\$100
Renewal fee	\$150	\$100
Late fee, less than 45 days	\$50.00	\$25.00
Late fee, 45-90 days	\$75.00	\$50.00
Reinstatement of expired license	\$100	\$100
Inactive status application	\$25.00	\$25.00
<u>Pharmacist Clinician</u>		
Application and renewal fee	\$300	\$100.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the New Mexico medical board.

DISPOSITION: Receipts are deposited in the New Mexico medical board fund. Amounts in this fund are appropriated by the legislature for use by the board in carrying out the provisions of the Medical Practice Act, the Physician Assistant Act and the Impaired Health Care Provider Act and in promoting medical education and standards in this state (61-6-31).

PODIATRIST LICENSE FEES

DESCRIPTION

No person may practice podiatry (61-8-2), unless licensed under the Podiatry Act (61-8-3). By rule of the board of podiatry, podiatric hygienists may also be licensed (61-8-6). No rules for this are currently in effect.

RATE: The board of podiatry sets fees by rule, with maximum amounts set by law (61-8-10). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
License by exam application	\$500	\$400
License by reciprocity application	\$600	\$600
Annual license renewal fee	\$300	\$300
Late renewal fee	\$50.00 per month	\$50.00 per month
Reinstatement fee (after one-year expiration)	\$500	\$500
Temporary license application	\$100	\$100.

COLLECTED BY: Fees are collected by the board of podiatry.

DISPOSITION: Receipts are deposited in the podiatry fund. Amounts in this fund are appropriated by the legislature for necessary expenses of the board incurred in the performance of its licensing and regulation provisions and in the promotion of education and standards of practice in the field of podiatry (61-8-7).

RECEIPTS

(thousands of dollars)

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	24.0	23.7	12.9	26.1	26.3

Source: regulation and licensing department

PRIVATE INVESTIGATOR AND POLYGRAPHER LICENSE FEES

DESCRIPTION

It is unlawful for any person to act as a private investigator, a private patrol operator or a manager or to practice polygraphy for any remuneration unless he is licensed under the Private Investigators and Polygraphers Act (61-27A-3). Certain exemptions apply (61-27A-4).

RATE: The regulation and licensing department sets fees by rule, with maximum amounts set by law (61-27A-7). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Initial license and renewal		
Private investigator (PI)	\$200	\$200
PI manager	\$100	\$75.00
PI employee	\$50.00	\$35
Private patrol operator (PPO)	\$200	\$200
PPO manager	\$100	\$75.00
PPO employee (security guard)	\$25.00	\$15.00
Branch office	\$75.00	\$50.00
Polygraph examiner	\$400	\$200
Polygraph applicant	\$50.00	\$200
Change in license status		\$100
Late fee	\$50.00	varies
Charge for lists	not specified	\$20.00
Exams	not specified	\$50.00
Examination fee, polygrapher	not specified	\$75.00
Fine	not specified	\$30.00.

COLLECTED BY: Fees are collected by the regulation and licensing department.

DISPOSITION: Receipts are deposited in the private investigator and polygrapher fund. Amounts in this fund are appropriated by the legislature for the administration of the Private Investigators and Polygraphers Act (61-27A-18).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	104.5	107.0	66.5	127.1	136.1

Source: regulation and licensing department

PROFESSIONAL ENGINEER AND LAND SURVEYOR LICENSE FEES

DESCRIPTION

All persons who practice or offer to practice as an engineer or land surveyor must be licensed under the provisions of the Engineering and Surveying Practice Act (61-23-2). Certain exemptions apply (61-23-22 and 61-23-27.10).

RATE: Fees are set by the state board of licensure for professional engineers and surveyors and "shall not exceed the actual cost of carrying out the provisions of the Engineering and Surveying Practice Act" (61-23-7, 61-23-20, 61-23-27.4, 61-23-27.5 and 61-23-27.7). Fees imposed for fiscal year 2008 are:

Application Fee:

- professional engineer by reciprocity, \$100;
- professional engineer by examination, \$75.00;
- professional engineer by reinstatement, \$100;
- professional surveyor by examination, \$75.00;
- professional surveyor by reinstatement, \$100;
- surveyor intern or engineer intern by examination, \$65.00;
- engineer intern by transfer from another state, \$25.00; and
- additional engineering discipline, \$50.00.

Examination Fee:

- professional engineer, engineer intern or surveyor intern, \$65.00;
- professional surveyor, \$40.00; and
- proctor 8-hour exam for another state, \$50.00.

Initial Registration* and Biennial Renewal Fee:

- professional engineer or professional surveyor, \$80.00; and
- professional engineer or professional surveyor, \$160.

Certifications:

- engineer intern or surveyor intern, \$15.00; and
- transfer of EIT/PSI certificate, \$25.00.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the state board of licensure for professional engineers and surveyors.

DISPOSITION: Receipts are deposited in the professional engineers' and surveyors' fund.

Amounts in this fund are appropriated by the legislature to the board for the administration of the Engineering and Surveying Practice Act, including the expenses of the board's delegates to the conventions of, and for membership dues to, the national council of examiners for engineering and surveying or any other body of similar purpose (61-23-11).

**PROMOTERS, BOXERS, WRESTLERS, TRAINERS, RING OFFICIALS
LICENSE FEES**

DESCRIPTION

No person shall be permitted to participate, either directly or indirectly, in any professional contest, unless such person shall have first procured a license from the New Mexico athletic commission. Licensing requirements apply to promoters, foreign co-promoters, matchmakers, professional boxers, professional wrestlers, managers, seconds, announcers, referees, trainers, booking agents and timekeepers (60-2A-10).

RATE: The New Mexico athletic commission sets fees, with maximum amounts set by law (60-2A-12). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Promoters	\$300	\$200
Foreign co-promoters	\$500	\$400
Referees	\$40.00	\$5.00
Timekeepers and announcers	\$25.00	\$5.00
Seconds and trainers	\$25.00	\$10.00
Managers	\$50.00	\$25.00
Professional boxers	\$25.00	\$10.00
Professional wrestlers	\$25.00	\$25.00
Booking agents and matchmakers	\$50.00	\$25.00
Judges	\$25.00	\$10.00.

COLLECTED BY: License fees are collected by the New Mexico athletic commission.

DISPOSITION: Receipts are deposited in the athletic commission fund. Amounts in this fund are appropriated by the legislature for use by the commission (60-2A-24).

PSYCHOLOGIST LICENSE FEES

DESCRIPTION

No person shall engage in the practice of psychology or use the title psychologist or psychologist associate unless licensed to practice psychology under the Professional Psychologist Act (61-9-4.1). Certain exemptions apply.

RATE: The New Mexico state board of psychologist examiners sets fees by rule, with maximum amounts set by law (61-9-7). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Application fee	\$600	\$300
Reexamination fee	\$600	\$300
Court ordered psychologists	not specified	\$150
Renewal fee	\$600	\$600
Renewal inactive status	not specified	\$150
Late fee	\$100	\$100
Duplicate or replacement license	not specified	\$25.00
Sale of lists	not specified	\$100
Sale of labels	not specified	\$150
Reactivation from inactive status	not specified	\$300.

COLLECTED BY: Fees are collected by the New Mexico state board of psychologist examiners.

DISPOSITION: Receipts are deposited in the psychology fund. Amounts in this fund are appropriated by the legislature for the administration of the Professional Psychologist Act (61-9-5).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	220.1	195.1	202.3	182.6	235.8

Source: regulation and licensing ceartment

PUBLIC ACCOUNTANT LICENSE FEES

DESCRIPTION

No person shall purport to be a registered or certified public accountant unless the person holds a certificate granted by the New Mexico state board of public accountancy. No certified or registered public accountant shall engage in practice unless the person has been granted a permit by the board and his firm is registered with the board (61-28B-17). Certain exemptions may apply.

RATE: The New Mexico state board of public accountancy sets fees by rule, with maximum amounts set by law (61-28B-27). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Examination application	\$400	\$275
Certificate application or renewal	\$175	\$150
Late fee for certificate renewal	\$100	\$50.00
Certificate reciprocity application	not specified	\$150
Permit to practice application or renewal	not specified	\$100
Late fee for permit to practice	not specified	\$50.00
Firm registration or renewal	\$100	\$45.00
Late fee for firm registration	\$100	\$45.00
Certificate reinstatement	\$175 plus past due fees	
Preparing and providing licensure and examination information	\$75.00 per report	\$20.00
Waiver for continuing education	\$75.00 per application	\$0
Re-entry into active status	\$75.00 per application	\$50.00.

COLLECTED BY: Fees are collected by the New Mexico state board of public accountancy.

DISPOSITION: Receipts are deposited in the public accountancy fund. Amounts in this fund are appropriated by the legislature for expenditure by the board for the necessary expenses of carrying out the provisions of the 1999 Public Accountancy Act (61-28B-6).

RECEIPTS

(thousands of dollars)

<u>Revenue Source</u>	<u>Fiscal Year</u> 2003	<u>Fiscal Year</u> 2004	<u>Fiscal Year</u> 2005	<u>Fiscal Year</u> 2006	<u>Fiscal Year</u> 2007
Receipts	417.6	433.8	438.5	467.7	430.4

Source: regulation and licensing department

RADIOLOGICAL TECHNOLOGY FEES

DESCRIPTION

Any person, other than a licensed health practitioner or auxiliary health practitioner licensed by an independent board, using ionizing radiation on humans must be certified by the department of environment as a radiologic technologist (61-14E-7).

RATE: License fees are (61-14E-9):

- initial application fee, not more than \$10.00;
- examination fee, not more than \$50.00 for a full certificate and \$25.00 for a certificate of limited practice;
- full certificate, biennial renewal, not more than \$100; and
- certificate of limited practice, biennial renewal, not more than \$60.00.

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Receipts are deposited in the radiologic technology fund. Money in the fund is appropriated annually by the legislature to the department of environment for the purpose of meeting the costs of administering and enforcing the Medical Radiation Health and Safety Act (61-14E-10).

REAL ESTATE APPRAISER LICENSE FEES

DESCRIPTION

It is unlawful for any person in this state to engage or attempt to engage in the business of developing or communicating real estate appraisals or appraisal reports without first obtaining a license or certificate from the real estate appraisers board. Certain exemptions apply (61-30-10).

RATE: The real estate appraisers board sets fees by rule, with maximum amounts set by law (61-30-14 and 61-30-17). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
<u>Original Application</u>		
Apprentice appraiser	\$200	\$110
Licensed appraiser	\$400	\$165
Residential appraiser	\$400	\$165
General appraiser	\$500	\$165
Temporary application	\$200	\$100
<u>Renewals</u>		
Apprentice	\$250	\$110
Residential	\$450	\$270
General	\$500	\$270
<u>Other</u>		
Reinstatement	not specified	\$200
Duplicate license	\$50.00	\$25.00
Mailing list	not specified	\$75.00
Letter of good standing	\$50.00	\$25.00

COLLECTED BY: Fees are collected by the real estate appraisers board.

DISPOSITION: Receipts are deposited in the appraiser fund. Amounts in this fund are appropriated by the legislature for expenditure by the board to administer the Real Estate Appraisers Act and to promote the education of and standards for real estate appraisers in this state (61-30-18).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	144.8	94.9	47.4	132.9	150.7

Source: regulation and licensing department

REAL ESTATE SALESPERSON AND BROKER LICENSE FEES

DESCRIPTION

It is unlawful for a person to engage in the business of, act in the capacity of, advertise or display in any manner or otherwise assume to engage in the business of, or act as a broker or real estate salesperson within this state without a license issued by the New Mexico real estate commission (61-29-1).

RATE: Fees are set by law as follows (61-29-8):

- examination fee, not to exceed \$95.00; actual fiscal year 2005 fee, \$95.00;
- original broker's license, not to exceed \$270, renewal (every three years), not to exceed \$270; actual fiscal year 2005 fee, \$240;
- original salesperson's license, not to exceed \$270; renewal (every three years), not to exceed \$270; actual fiscal year 2005 fee, \$240;
- change of place of business or change of employer or contractual associate, \$20.00 per salesperson, but not to exceed \$200 per office; actual fiscal year 2005 fee, \$20.00;
- duplicate license, not to exceed \$20.00; actual fiscal year 2005 fee, \$20.00;
- license history, not to exceed \$25.00; actual fiscal year 2005 fee, \$25.00;
- electronic licensee list, \$20.00; actual fiscal year 2005 fee, \$20.00; and
- law and rules manual, \$10.00; actual fiscal year 2005 fee, \$10.00.

The New Mexico real estate commission is required to charge an additional fee of \$10.00 for each original real estate license, if needed, in order to maintain the amount in the real estate recovery fund at \$250,000 (61-29-22).

COLLECTED BY: Fees are collected by the New Mexico real estate commission.

DISPOSITION: Receipts are deposited in the real estate commission fund (61-29-21).

Amounts in this fund are appropriated by the legislature for expenditure by the commission to administer the real estate brokers and salesmen licensing provisions and to maintain the real estate recovery fund (61-29-8).

RESPIRATORY CARE PRACTITIONER LICENSE FEES

DESCRIPTION

No person shall practice respiratory care or represent himself to be a respiratory care practitioner unless he is licensed under the Respiratory Care Act (61-12B-4). Certain exceptions apply.

RATE: The regulation and licensing department, in consultation with the advisory board of respiratory care practitioners, sets a schedule of "reasonable fees", with maximum amounts set by law (61-12B-11). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Application fee	\$150	\$125
Biennial license renewal fee	\$150	\$135
Penalty for reactivation of expired license	not specified	\$100
Temporary permit	not specified	\$25.00
Reactivation from inactive status	not specified	\$115

Other administrative fees apply.

COLLECTED BY: Fees are collected by the regulation and licensing department.

DISPOSITION: Receipts are deposited in the respiratory care fund. Amounts in this fund are appropriated by the legislature for the purpose of implementing the provisions of the Respiratory Care Act (61-12B-13).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	13.4	97.5	10.4	65.0	63.6

Source: regulation and licensing department

SOCIAL WORKERS FEES

DESCRIPTION

Unless licensed to practice social work under the Social Work Practice Act, no person shall practice as an independent social worker as defined in the act or make any representation as being a licensed social worker or use any other title, abbreviations, letters, figures, signs or devices that indicate the person is licensed as a social worker (61-31-4). Certain exemptions apply (61-31-5).

RATE: The board of social work examiners sets fees by rule, with maximum amounts set by law (61-31-15). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>FY 2008 Amount</u>
Examination fee	\$200	\$100 national; \$30 NM
Initial license fee		
Baccalaureate social worker	\$200	\$75.00
Master social worker	\$300	\$75.00
Independent social worker	\$300	\$100
Renewal license fee		
Baccalaureate social worker	\$100	\$50.00
Master social worker	\$200	\$75.00
Independent social worker	\$300	\$100
Late penalty	\$100	\$75.00
Duplicate license	\$25.00	\$25.00 large; \$5.00 small.

COLLECTED BY: Fees are collected by the board of social work examiners.

DISPOSITION: Receipts are deposited in the board of social work examiners fund. Amounts in this fund are appropriated by the legislature for expenditure by the board to administer the Social Work Practice Act (61-31-16).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	348.4	292.3	346.2	340.1	381.5

Source: regulation and licensing department

**SPEECH LANGUAGE PATHOLOGY, AUDIOLOGY AND HEARING AID
DISPENSING LICENSE FEES**

DESCRIPTION

No person shall practice, use the title, advertise or otherwise hold himself out as being able to practice as a speech language pathologist, audiologist or hearing aid dispenser in this state unless he is licensed in accordance with the provisions of the Speech-Language Pathology, Audiology and Hearing Aid Dispensing Practices Act (61-14B-7). Certain exemptions apply (61-14B-8).

RATE: The speech language pathology, audiology and hearing aid dispensing practices board sets fees by rule, with maximum amounts set by law (61-14B-20). The maximum authorized fees and actual amounts imposed for fiscal year 2008 are:

	<u>Statutory Maximum</u>	<u>2008</u>
Initial license and renewal		
Clinical fellows and apprentices in speech and language	\$50.00	\$50.00
Audiologists or speech-language pathologists	\$100	\$100
Hearing aid dispensers	\$300	\$175
Examinations	\$200	\$200
Late renewal fee	\$100	\$50.00
Hearing aid dispensing endorsements	\$200	\$100
Hearing aid trainee license, including examination	\$500	\$300

COLLECTED BY: Fees are collected by the speech language pathology, audiology and hearing aid dispensing practices board.

DISPOSITION: Receipts are deposited in the speech language pathology, audiology and hearing aid dispensers board fund. Amounts in this fund are appropriated by the legislature for carrying out the provisions of the Speech-Language Pathology, Audiology and Hearing Aid Dispensing Practices Act (61-14B-24).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	118.6	122.8	75.2	126.5	146.5

Source: regulation and licensing department

TEACHERS AND OTHER CERTIFIED SCHOOL PERSONNEL LICENSE FEES

DESCRIPTION

Any person teaching, supervising an instructional program, counseling or providing special instructional services in a public school or state agency, any person administering in a public school and any person providing health care in a public school must be certified by the state board of education (22-10-3).

The state board of education shall charge a reasonable fee for each application for certification and for renewal of a certificate. The fee may be waived if the applicant meets a standard of indigency established by the public education department (22-10-4).

RATE: According to the public education department, no fees were charged prior to April 1, 1998. For fiscal year 2008, the following fees apply:

- initial application for certification of teachers and other certified personnel, except educational assistants and athletic coaches, \$50.00;
- initial application for certification of educational assistants and athletic coaches, \$15.00;
- distinguished scholar license, one-time fee of \$50.00;
- renewal for teachers and other certified personnel, except educational assistants and athletic coaches, \$25.00; and
- renewal for educational assistants and athletic coaches, \$15.00.

By rule of the department, applicants for an educator license must undergo a background check, including the submission of fingerprints. The applicant must pay a background check fee to the department of public safety.

COLLECTED BY: Beginning June 20, 1997, certification fees are collected by the public education department.

DISPOSITION: Receipts are deposited in the educator certification fund. Money in the fund is appropriated by the legislature to the public education department for the purpose of funding the educator background check program (22-10-4.1). Prior to June 20, 1997, certification fees went to the general fund.

**UNDERGROUND STORAGE TANK INSTALLER OR REPAIRER
CERTIFICATION FEE**

DESCRIPTION

Any individual who installs or repairs an underground storage tank must be certified by the department of environment. Certification requirements are set by rule of the environmental improvement board (74-4-4.4).

Registration and certification fees are set by the environmental improvement board at an amount sufficient to cover the costs of certifying tank installers and implementing and enforcing the provisions of the Hazardous Waste Act that apply to underground storage tanks (74-4-4.4).

RATE: For fiscal year 2008, the following fees apply:

- application fee, level A and B, \$100;
- on-site exam and re-exam, level A, \$300;
- re-exam, written, level A and B, \$25.00;
- renewal of certificate, level A, \$100, and level B, \$50.00; and
- late fee, \$25.00.

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Receipts are deposited in the underground storage tank fund. Money in this fund is appropriated to the department for paying the costs of administering and operating the underground storage tank program (74-4-4.8).

VETERINARY LICENSE FEES

DESCRIPTION

Persons engaged in the practice of veterinary medicine must be licensed as required by the Veterinary Practice Act (61-14-18). Certain exemptions apply (61-14-14).

RATE: Fees are set by the board of veterinary medicine "based on the board's financial requirements for the ensuing year" (61-14-5). Fees imposed for fiscal year 2008 are:

Veterinarian:

- examination fee, \$200;
- examination fee for endorsement or limited license, \$500;
- special examination fee, \$500;
- annual license renewal, \$100;
- late penalty, \$25.00 if less than one month; \$100 if more than one month; and
- temporary permit fee, \$50.00.

Veterinary Facility:

- initial application fee and annual renewal fee, \$50.00; and
- late penalty, \$25.00.

Registered Veterinary Technician:

- examination fee, \$20.00;
- national examination fee, \$90.00;
- annual permit, \$20.00; and
- late fee, if not postmarked by December 31, \$10.00; if postmarked after January 31, \$20.00.

Artificial Insemination and Pregnancy Diagnosis:

- annual permit fee, \$20.00.

Reinstatement Fee:

- total of all delinquent fees plus current year renewal fee and penalty, if applicable.

COLLECTED BY: Fees are collected by the board of veterinary medicine.

DISPOSITION: Receipts are deposited in the state treasury for the exclusive use of the board in administering the Veterinary Practice Act (61-14-4).

**WATER SYSTEM OR WASTEWATER FACILITY OPERATOR
CERTIFICATE FEES**

DESCRIPTION

It is "... unlawful to operate any public water system or public wastewater facility unless the public water supply system is operated by or under the supervision of a certified public water supply system supervisor or operator or the public wastewater facility is operated by or under the supervision of a certified public wastewater facility operator or supervisor" (61-33-6).

RATE: Certificate fees are set by rule of the water quality control commission of the department of environment, not to exceed the following amounts (61-33-5):

- examination for certification in each classification, \$100;
- for renewal of a certificate after a period set by rule, \$40.00; and
- for issuance of a certificate by endorsement, \$100.

COLLECTED BY: Fees are collected by the water quality control commission of the department of environment.

DISPOSITION: Receipts are deposited with the state treasurer in the public water supply system operator and public wastewater facility operator fund for necessary refunds. At the end of each month, the balance in the fund is transferred to the general fund (61-33-5).

WEIGHMASTER LICENSE FEES

DESCRIPTION

Any person performing certain specified weighing activities must be licensed as a weighmaster. A licensed weighmaster may designate any person under his employ to act as a deputy weighmaster (57-18-10).

RATE: The New Mexico department of agriculture, acting through the board of regents of New Mexico state university, is authorized to establish reasonable fees for weighmaster licenses. The fees "shall not exceed the amount necessary to cover the cost of examination of applicants, issuance of the licenses and making the necessary inspections required under the Weighmaster Act" (57-18-7).

COLLECTED BY: Fees are collected by the director of the New Mexico department of agriculture.

DISPOSITION: Receipts are deposited with the business office of New Mexico state university for use by the department of agriculture for the administration of the Weighmaster Act (57-17-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	6.6	6.7	6.8	9.0	9.6

Source: New Mexico department of agriculture

Business License & Filing Fees

AIR COMMON CARRIER LICENSE FEES

DESCRIPTION

Every aircraft common carrier that transports persons or property for hire between any points within the state or from any point within the state and returns to the state must be licensed by the public regulation commission (64-1-8).

RATE: The following fees apply:

- initial license and for each renewal, \$5.00 (64-1-8);
- filing application for authority to transport persons or property for hire, \$10.00 (64-1-10);
- filing application for transfer of authority, \$10.00 (64-1-10);
- furnishing copy of any record or order, \$.15 per 100 words (64-1-10); and
- furnishing copy of any other certificate, \$2.00 (64-1-10).

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: Receipts are deposited in the general fund (64-1-10).

AIR QUALITY PERMIT FEES

DESCRIPTION

Any person intending to construct or operate a building, facility, equipment or other installation that emits any air contaminant, as defined in the Air Quality Control Act, must obtain a construction or operation permit from the environmental improvement board (or the local control board in Bernalillo county and Albuquerque) (74-2-7).

Permit fees are set by the environmental improvement board at an amount sufficient to cover the administrative costs of issuing the permit and enforcing the terms and conditions of the permit, excluding any court costs or other costs associated with an enforcement action. Fees must also be consistent with the provisions of the federal Clean Air Act (74-2-7).

Beginning January 1, 2000, an accelerated permit processing fee may be charged for a person who has requested an accelerated permit application review process (74-2-7).

RATE: For fiscal year 2008, the following fees apply:

- filing fee for an application to construct or modify a stationary or portable source, \$500;
- for a new stationary source permit or a significant revision, \$1,730 to \$20,000, depending on the number of units being modified or added and the number of regulations reviewed; and
- for a permit in a non-attainment area, \$25,950.

COLLECTED BY: Fees set by the environmental improvement board are collected by the department of environment.

DISPOSITION: Receipts are deposited in the state air quality permit fund. Money in this fund is appropriated to the department for paying the costs of reviewing and enforcing air quality permits, monitoring and tracking emissions and preparing rules, models, analyses and other demonstration projects (74-2-15).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Receipts	1,309.8	1,637.1	2,150.9	1,971.6	2,114.5

Source: department of environment

ALTERNATIVE FUEL DISTRIBUTOR LICENSE FEES

DESCRIPTION

Beginning January 1, 1996, an alternative fuel distributor must obtain a license from the taxation and revenue department (7-16B-8). "Alternative fuel" is defined as liquefied petroleum gas, compressed natural gas, liquefied natural gas or a water-phased hydrocarbon fuel emulsion used for the generation of power to propel a motor vehicle on the highway (7-16B-3).

RATE: The license fee is \$25.00.

COLLECTED BY: The fee is payable upon application for the license to the taxation and revenue department (7-16B-8).

DISPOSITION: All receipts go to the state road fund (7-1-6.10).

BANK EXAMINATION AND INVESTIGATION FEES

DESCRIPTION

RATE: The financial institutions division of the regulation and licensing department is authorized to collect the following fees:

All Banks:

- supervision of a bank payable annually, from .00021 on the first \$30,000 of assets to \$33,690 plus .000143 on assets over \$200,000 (58-1-41);
- examination of the trust department of a state bank, \$150 per day (58-1-41.1);
- examination of a bank more than once a year, actual expenses (58-1-41.2);
- notice of intention to organize a state bank, .5% of proposed capital structure, not to exceed \$7,500 (58-1-56);
- extension for application for permission to file corporate papers, \$2,500 (58-1-57); and
- investigation fee for each application for an off-premises ATM, \$400 (58-16-9).

Every bank is required to report its condition during the year as required by the financial institutions division. Failure to comply with this requirement subjects the bank to a penalty of \$50.00 for each day's delay (58-1-40).

Consumer Credit Banks: supervision of a bank payable annually, from \$7,500 on the first \$100,000 of assets to \$95,000 plus .00003 of assets over \$2,000,000 (58-1A-7).

Interstate Bank Branching: notification of a change in ownership of an out-of-state bank resulting from merger, filing fee set by the director of the financial institutions division (58-1C-7).

Trust Companies: application for certificate to operate as a trust business, \$500 (58-9-5).

COLLECTED BY: All fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in a separate suspense account for the division. On the last day of each month, money in the suspense account is transferred to the general fund (9-16-14 and 58-1-43).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	880.3	980.1	1,096.6	1,179.9	1,239.6

Source: regulation and licensing department

BICYCLE RACING LICENSE FEES

DESCRIPTION

General Bicycle Racing License

All bicycle racers, trainers, starters, assistant starters, pari-mutuel employees, authorized racer's or owner's agents and any other person who wishes to participate, except as a spectator, in a Keiren velodrome bicycle racing meet in New Mexico must obtain a license.

RATE: The license fee is set by the bicycle racing commission and cannot exceed \$50.00 per year. The fee cannot be prorated for part of the year (60-2D-9).

Pari-mutuel Bicycle Racing License

Any person holding a Keiren velodrome bicycle racing meet with pari-mutuel wagering in New Mexico must obtain a license.

RATE: The license fee is set by the bicycle racing commission and cannot exceed \$1,000 for any calendar year, regardless of the number of days of bicycle meets covered by the license (60-2D-9).

COLLECTED BY: Fees are collected by the bicycle racing commission.

DISPOSITION: Fees are deposited in the general fund (6-4-2).

RECEIPTS: As of the end of 1998, no Keiren velodrome facilities for bicycle racing had been built in the state, so no receipts have been collected.

BINGO AND RAFFLE LICENSE FEES

DESCRIPTION

Certain charitable, fraternal, religious, veteran and other nonprofit organizations may obtain a license to conduct bingo and raffle games of chance from the alcohol and gaming division of the regulation and licensing department (60-2B-5).

RATE: The license fee is \$100 and expires at the end of the calendar year. The renewal fee is \$100 per year (60-2B-5).

COLLECTED BY: Fees are collected by the gaming control board.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

BUILDING PERMITS FEES

DESCRIPTION

A building permit must be obtained prior to undertaking any work to construct, install, alter, repair or expand any building, structure or premises. In some instances, the building permit is issued and inspections are done by the construction industries division of the regulation and licensing department. In other instances, this function is performed by the municipal or county government agency with appropriate jurisdiction. Certain exceptions apply (60-13-45).

A permit is also required prior to the construction, installation, alteration, repair or addition of any building or structure for the use of manufacturing or distilling alcohol fuel (60-13-10.1).

RATE: The construction industries division adopts "rules and regulations pertaining to the issuance of permits and the setting of reasonable fees to be paid by the applicant for a permit" (60-13-45). For fiscal year 2008, the following fees apply:

- building permit, \$3.00 per \$1,000 valuation up to \$150,000 and \$1.00 per \$1,000 valuation over \$150,000;
- review of plans, 20% of building permit fee;
- preliminary review of plans, 50% of the combined building permit fee and review fee;
- electrical permit, residential, \$25.00 to \$400 depending on amps;
- electrical review of plans, \$40.00 per hour;
- electrical permit, commercial, \$25.00 to \$500 depending on amps;
- electrical permit, other (includes temporary power pole, mobile home service and service change), \$15.00, or \$25.00 for re-inspection; and
- mechanical permit, \$2.00 to \$25.00 depending on the system; the total permit fee is the sum of the individual system fees multiplied by 1.5.

Other administrative fees apply.

In lieu of an individual permit for each installation, alteration or repair, an annual permit can be issued (60-13-46). The fee for the annual permit is established by the appropriate trade bureau of the construction industries division on a case-by-case basis.

COLLECTED BY: Fees for state-issued permits are collected by the construction industries division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (60-13-21).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	4,336.6	4,023.6	4,501.6	5,256.0

Source: regulation and licensing department

CAREGIVERS CRIMINAL RECORDS SCREENING FEES

DESCRIPTION

No caregiver may be employed by a care provider unless the caregiver first has submitted to a request for a nationwide criminal history screening prior to beginning employment (29-17-5).

A "caregiver" is defined as a person providing direct care or having routine and unsupervised physical or financial access to a patient in a skilled nursing facility; intermediate care facility; care facility for the mentally retarded; psychiatric facility; rehabilitation facility; home health agency; home for the aged or disabled; group home; adult foster care home; adult daycare center; boarding home; adult residential shelter care home authorized to be reimbursed by medicaid; certain private residences that provide residential care or nursing care; any licensed or medicaid-certified entity; a program funded by the state agency on aging that provides respite, companion or personal care services; or a program funded by the children, youth and families department that provides homemaker or adult daycare services (29-17-4).

The Caregivers Criminal History Screening Act is effective May 20, 1998. The department of health is required to adopt rules to implement the caregiver screening program over a three-year period and may set appropriate fees (29-17-5).

RATE: Effective September 1, 1999, a \$40.00 fee is imposed by the department of health to cover its administrative expenses. This is in addition to fees imposed by the department of public safety and the federal bureau of investigations for fingerprint processing costs. The total fee, including the fingerprint processing charge, shall not exceed \$74.00.

DISPOSITION: The Caregivers Criminal History Screening Act does not specify where revenues from fees are deposited. Thus, they should go to the general fund (6-4-2). However, according to department of health financial personnel, during fiscal year 2000, the fees are being deposited in a special account of the department and budgeted for operating purposes.

CARNIVAL RIDE INSPECTION FILING FEE

DESCRIPTION

No person, owner or operator of a carnival ride shall operate any carnival ride without obtaining a certificate of inspection from the regulation and licensing department or its designee. The owner or operator must have each ride inspected annually by an independent national amusement ride safety official and must file the inspection certificate with the regulation and licensing department and with the local government in which the carnival rides are located (57-25-3). The inspection requirements do not apply to nonprofit organizations that own and operate a carnival ride 10 days or fewer per year (57-25-6).

RATE: There is an inspection filing fee of \$50.00 per carnival ride per inspection (57-25-3).

COLLECTED BY: The fee is paid to the regulation and licensing department.

DISPOSITION: Receipts are deposited in the carnival ride insurance fund. Money in the fund is appropriated to the department for the purpose of carrying out the provisions of the Carnival Ride Insurance Act (57-25-3).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	16.7	13.4	15.8	10.7	12.5

CHILDREN'S HEALTH AND OTHER FACILITIES LICENSE FEES

DESCRIPTION

Certain health and other facilities that provide services to children must be licensed by the children, youth and families department (24-1-2 and 24-1-5). The department may adopt rules pertaining to the licensing requirements.

The facilities licensed by the children, youth and families department include child care centers, child behavioral health facilities and therapeutic group homes.

RATE: Licenses are issued by the children, youth and families department for a one-year period and are renewable annually upon filing a renewal application. The license fee may not exceed \$100 for each license application, whether initial or renewal (24-1-5).

COLLECTED BY: Fees are collected by the children, youth and families department.

DISPOSITION: The Public Health Act provides that health facilities licensing fees are deposited in a special account of the department and appropriated in the annual general appropriation act to the department for program costs associated with the regulation and licensing of facilities (24-1-5).

COAL SURFACE MINING PERMIT FEES

DESCRIPTION

A permit from the director of the mining and minerals division of the energy, minerals and natural resources department is required to engage in surface coal mining or to undertake surface operations relating to underground coal mining (69-25A-9 and 69-25A-20).

Permits are issued for a period not to exceed five years. The permit application fee is established by coal surface mining commission rules and may be less than, but shall not exceed, the actual or anticipated cost of reviewing, administering and enforcing the permit. The cost of the permit may be paid over the term of the permit, following procedures established by the director of the mining and minerals division of the energy, minerals and natural resources department (69-25A-10).

RATE: The following fees apply:

- initial permit filing fee, \$2,500 plus \$25.00 per acre for estimated area to be disturbed during the first year of mining;
- annual permit fee, \$2,500 plus \$25.00 per acre of disturbed permit area for which a bond has not been released, with maximum total fee of \$17,500;
- transferring a permit, \$1,000;
- revising a permit, \$4,000, plus \$25.00 per acre for the estimated area to be disturbed during the first year of mining in the expansion area;
- notice of intention to explore, \$100; and
- application for approval under Section 602 (exploration where more than 250 tons of coal are removed), \$200.

COLLECTED BY: Fees are collected by the director of the mining and minerals division of the energy, minerals and natural resources department.

DISPOSITION: Receipts are deposited with the state treasurer in a special fund. Amounts in the special fund are appropriated to the energy, minerals and natural resources department for administration of the Surface Mining Act (69-25A-10).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	92.6	145.6	128.1	122.6

Source: energy, minerals and natural resources department

COLLECTION AGENCY LICENSE AND OTHER FEES

DESCRIPTION

No person shall conduct the business of a collection agency or reposessor, act as a collection agency manager or engage within the state in the business of collecting claims for others without a license (61-18A-5).

RATE: Licenses are issued by the financial institutions division of the regulation and licensing department. The following fees apply (61-18A-30):

- collection agency or branch, original license fee, \$500;
- collection agency or branch, renewal fee, \$300;
- reposessor, original license or renewal fee, \$250;
- manager's license examination fee, \$100;
- manager's license renewal fee, \$50.00;
- duplicate license fee, \$15.00;
- temporary license fee, \$35.00;
- delinquency fee, \$10.00 per day;
- copy of acts and rules, \$5.00;
- list of licensees, \$5.00; and
- inspection and examination fee, \$200 per day for each staff examiner, not to exceed five examiner-days per calendar year; if the inspection is out of town, the licensee shall pay for actual travel expenses incurred to perform the examination.

COLLECTED BY: Fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (61-18A-31).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	166.5	184.3	174.6	196.4	213.5

Source: regulation and licensing department

COOPERATIVE MARKETING ASSOCIATION LICENSE FEE

DESCRIPTION

Every domestic and foreign cooperative marketing association doing business in the state must be licensed by the public regulation commission (76-12-20).

RATE: The license fee is \$25.00 per year (76-12-20).

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

RECEIPTS: Receipts are included in CORPORATION FILING AND OTHER FEES.

CORPORATION FILING AND OTHER FEES

DESCRIPTION

The public regulation commission collects the following fees:

RATE:

Filing Fees

From all corporations under the jurisdiction of the public regulation commission (53-2-1):

- articles of incorporation and issuing a certificate, \$1.00 for each 1,000 shares, minimum of \$100 and maximum of \$1,000;
- articles of amendment and issuing a certificate of amendment increasing authorized shares, a fee equal to the difference between the original fee and that computed at the same rate for the increase, minimum of \$100 and maximum of \$1,000;
- articles of amendment and issuing a certificate of amendment not involving an increase in authorized share, \$100;
- articles of merger or consolidation and issuing a certificate, a fee equal to the difference between the original fee and that computed at the same rate for the total share authorized under the merger, minimum of \$200 and maximum of \$1,000;
- application to reserve or transfer a name, \$25.00;
- statement of change of address of registered office or agent, \$25.00;
- statement of establishment of series of shares, \$100;
- statement of reduction of authorized shares, \$100;
- statement of intent to dissolve, revocation of voluntary dissolution procedures or articles of dissolution, \$50.00;
- application of foreign corporation for amended certificate of authority and issuing amended certificate of authority, \$50.00;
- copy of articles of merger of foreign corporations, not increasing total shares authorized, \$200;
- application for certificate of authority of a foreign corporation and issuing the certificate, articles of amendment of a foreign corporation increasing the total shares authorized or articles of merger or consolidation increasing the total amount of capital stock, \$1.00 per 1,000 shares, minimum of \$200 and maximum of \$1,000 (fees payable in case of a merger are only on the increased number of shares);
- application for withdrawal of a foreign corporation and issuing certificate, \$50.00;
- corporate annual report and supplemental reports, \$25.00;
- any other statement or report, \$25.00;
- a certificate of good standing and compliance, \$50.00;
- a letter of reinstatement of a foreign or domestic corporation, \$200;
- certifying copies of any document, \$1.00 per page, minimum of \$10.00; and
- providing copies of a document to be certified, \$25.00.

From cooperative associations incorporated as nonprofit corporations to acquire, sell, produce, build, operate, manufacture, furnish, exchange or distribute any property, commodities, goods

or services:

- articles of incorporation, \$50.00 (53-4-6);
- amendment of articles of incorporation, \$25.00 (53-4-7); and
- amended articles for any group incorporated under another law and operating on a cooperative basis, \$25.00 (53-4-40).

From nonprofit domestic and foreign corporations organized under the Nonprofit Corporation Act (53-8-85):

- articles of incorporation and issuing certificate, \$25.00;
- articles of amendment and issuing certificate, \$20.00;
- restated articles of incorporation and issuing restated certificate, \$20.00;
- articles of merger or consolidation and issuing certificate, \$20.00;
- statement of change of address or agent, or both, \$10.00;
- articles of dissolution, \$10.00;
- application of a foreign corporation for a certificate of authority to conduct affairs in New Mexico and issuing certificate, \$25.00;
- application of foreign corporation for amended certificate of authority, \$20.00;
- application to reserve or transfer a corporation name, \$10.00;
- copy of amendment to articles of incorporation of a foreign corporation holding a certificate of authority, \$25.00;
- application for withdrawal of a foreign corporation and issuing certificate, \$10.00;
- any other statement or report, including annual report, \$10.00;
- issuing a certificate of good standing and compliance, \$10.00;
- issuing a letter of reinstatement of a domestic or foreign corporation, \$25.00; and
- copies of documents, \$1.00 per page with a minimum of no less than \$5.00 and \$10.00 for certifying the certificate (53-8-87).

From corporations organized under the Business Corporation Act:

- for registration of the name of a foreign corporation, \$1.00 for each month or fraction thereof between the date of filing the application and December 31 of the year in which the application is filed (53-11-9); and
- renewal of registration name, \$10.00 annually (53-11-10).

From limited liability companies organized under the Limited Liability Company Act (53-19-63):

- articles of organization and issuing a certificate, \$50.00;
- articles of amendment or restatement and issuing a certificate of amendment or restatement, \$50.00;
- articles of merger or consolidation and issuing a certificate, \$100;
- application to reserve or transfer a name, \$20.00;
- statement of change of address of a registered office or agent, \$20.00;
- statement of intent to dissolve, revocation of voluntary dissolution procedures or articles of dissolution, \$25.00;
- application of foreign limited liability company for amended certificate of authority and

- issuing amended certificate of authority, \$50.00;
- application for registration of a foreign limited liability company, \$100;
- application for cancellation of registration of a foreign limited liability company, \$25.00;
- any other certificate or report, \$25.00;
- providing copies of any document, \$1.00 per page with a minimum of \$10.00; and
- certifying copies, \$25.00.

From producers, distributors, manufacturers or sellers of motion pictures in New Mexico:

- filing service of process, \$2 (57-5-18); and
- filing contracts for purchase, leasing or acquisition of motion pictures by producers or distributors in certain circumstances, \$2 for every instrument filed and \$2 for copies of instruments furnished on request (57-5-21).

From rural electric cooperatives organized under the Rural Electric Cooperative Act (62-15-27):

- articles of incorporation, \$5.00;
- articles of amendment, \$3.00;
- articles of consolidation or merger, \$5.00;
- articles of conversion, \$5.00;
- certificate of election to dissolve, \$2.00;
- articles of dissolution, \$3.00; and
- certificate of change of principal office, \$1.00.

From artesian conservancy districts, for findings and decrees of court, \$5.00 (73-1-12).

From agricultural cooperative marketing associations organized under the Cooperative Marketing Association Act, for articles of incorporation, \$50.00, or amendments to articles, \$25.00 (76-12-8).

Cooperative Association License Fees

From cooperative associations incorporated as nonprofit corporations to acquire, sell, produce, build, operate, manufacture, furnish, exchange or distribute any property, commodities, goods or services, an annual license fee of \$20.00 (53-4-45).

From cooperative and foreign corporations transacting business in New Mexico under the Rural Electric Cooperative Act, a licensure "tax" of \$10.00 for each 100 persons or fraction thereof to whom electricity is supplied (62-15-28).

From agricultural cooperative marketing associations organized under the Cooperative Marketing Association Act, an annual license fee of \$25.00 (76-12-20).

COLLECTED BY: All of the above fees are collected by the public regulation commission.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

CREDIT UNION FEES

DESCRIPTION

The director of the financial institutions division of the regulation and licensing department is responsible for the supervision and regulation of credit unions within the state (58-11-3).

RATE: Each credit union must pay an annual examination and supervision fee as follows (58-11-5):

If the credit union's total assets are:

The fee is:

Over	But Not Over	This Amount	Plus	Per	Of Excess Over
\$0	\$49,999	\$400			
50,000	100,000	400	1.7227	1,000	50,000
100,001	250,000	400	1.1021	1,000	100,000
250,001	500,000	400	0.9095	1,000	250,000
500,001	1,000,000	575.13	0.5136	1,000	500,000
1,000,001	2,000,000	833.42	0.3959	1,000	1,000,000
2,000,001	5,000,000	1,226.04	0.3470	1,000	2,000,000
5,000,001	20,000,000	2,267.21	0.1800	1,000	5,000,000
20,000,001	50,000,000	4,898.96	0.1680	1,000	20,000,000
50,000,001	100,000,000	9,854.85	0.1551	1,000	50,000,000
100,000,001		17,642.07	0.1423	1,000	100,000,000.

The fee is calculated as of December 31 and is payable on or before March 1 following the asset computation. Penalty for late filing is \$50.00 per day, unless excused for cause (58-11-5). For failure to file reports when due, the penalty is \$25.00 per day unless excused for cause (58-11-7).

A credit union share insurance corporation is subject to audit and examination by the financial institutions division, the cost of which is borne by the corporation as an assessment on undivided earnings or deposit balances (58-12-10).

COLLECTED BY: All fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (9-16-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	183.6	194.9	206.3	216.9	231.2

Source: regulation and licensing department

DRIVER EDUCATION SCHOOL LICENSES

DESCRIPTION

No person, firm, association or corporation shall operate a driver education school or engage in the business of giving instruction for hire in the driving of motor vehicles without a license obtained from the traffic safety bureau of the department of transportation (66-10-2).

The traffic safety bureau is required to set by rule an annual license fee. Revenues are deposited in the general fund (6-4-2).

The traffic safety bureau was not able to provide information on the current license fee amount or on collection amounts

EMPLOYEE LEASING CONTRACTOR REGISTRATION FEE

DESCRIPTION

No person shall do business in New Mexico as an employee leasing contractor unless the person is registered with the regulation and licensing department (60-13A-3).

RATE: Registration shall be renewed annually. The initial or renewal registration fee is \$1,000. A late fee of \$500 is assessed against a contractor who has not paid the renewal fee within 30 days of the annual expiration date (60-13A-3).

COLLECTED: Fees are collected by the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund.

RECEIPTS: Fees are collected by the regulation and licensing department.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	56.5	54.5	55.0	52.0	65.0

Source: regulation and licensing department

ENDOWED CARE CEMETERY REGISTRATION AND EXAMINATION FEES

DESCRIPTION

An endowed care cemetery authority shall register with the director of the financial institutions division of the regulation and licensing department by filing an annual registration statement.

RATE: The annual filing fee is \$50.00 and a late fee of \$10.00 per day up to a maximum of \$300 also applies (58-17-10).

COLLECTED BY: Fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	2.1	3.6	2.6	2.1	1.5

Source: regulation and licensing department

ESCROW COMPANY LICENSE AND EXAMINATION FEES

DESCRIPTION

No person shall engage in business as an escrow company unless that person is licensed by the director of the financial institutions division of the regulation and licensing department (58-22-7). "All the records required to be maintained ... are subject to annual examinations..." by the division (58-22-17).

RATE: The following license fees apply (58-22-24):

- original license fee for the first office or location, \$400;
- annual license renewal, \$200;
- original branch license fee, \$200 for each office in addition to the first office;
- annual license renewal for an escrow company branch, \$200 for each office in addition to the first office;
- \$204 delinquency fee, \$10.00 per day; and
- exemption from the Escrow Company Act, \$50.00.

The annual examination fee is \$150 per day or fraction thereof for each authorized representative engaged in the examination, subject to a maximum of \$700 (58-22-17).

COLLECTED BY: License and examination fees are collected by the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (9-16-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	6.6	8.6	7.4	9.5	12.8

Source: regulation and licensing department

FIREWORKS SALES AND DISTRIBUTION LICENSE AND PERMIT FEES

DESCRIPTION

No person may sell, hold for sale, import, distribute or offer for sale, as a manufacturer, distributor, wholesaler or retailer, any fireworks in New Mexico without first obtaining a license or permit (60-2C-3).

RATE: The following annual fees apply (60-2C-4):

- manufacturer license, \$1,500;
- distributor license, \$2,000;
- wholesaler license, \$1,000;
- display distributor, \$1,000;
- specialty retailer license, \$750; and
- retailer permit, \$100.

COLLECTED BY: Fees are paid to the state fire marshal's office of the public regulation commission.

DISPOSITION: Receipts are deposited in the fire protection fund. Amounts in the fund from these fees are to be used by the state fire marshal to enforce and carry out the provisions of the Fireworks Licensing and Safety Act (60-2C-4).

FOOD SERVICE PERMIT FEES

DESCRIPTION

The Environmental Improvement Board is required to promulgate regulations and standards for food protection (74-1- 7(A) (1) NMSA 1978) and delineate requirements of food service establishments to prepare and serve food in a manner safe for human consumption, free from adulteration, spoilage, contamination and unwholesomeness (25-1-4 (A)).

RATE: Fees are set by rule of the Environmental Improvement Board, but no fee shall be less than \$100 or more than \$200 annually for a food service establishment with not more than a \$25.00 incremental increase per fiscal year (25-1-5 (B)). On a separate schedule of fees, no fee shall exceed \$25.00 per event for a temporary food service establishment (25-1-5 (B)). Fees are as follows:

Except as provided in Paragraph (2) below, 7.6.2.8 K (1) NMAC permit fees shall be as follows:

- Temporary food service establishment, \$25.00
 - All other food establishments, \$125 per year as of December 1, 2005
 - Effective December 1, 2006, \$150 per year
 - Effective December 1, 2007, \$175 per year
 - Effective December 1, 2008, \$200 per year
 - From 1001 square feet of pool surface area and greater, \$150 per year
- (2) The fee established by Paragraph (1) of Subsection K of 7.6.2.8 NMAC (see above) shall be waived for:
- Any temporary food establishment:
 - Serving only non-potentially hazardous food; or
 - Operating no more than two (2) consecutive calendar days at an event;
 - Any food establishment that provides food to the general public at no charge.

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Fees are deposited in the Food Service Sanitation Fund (25-1-5). Money in this fund is appropriated by the legislature to the department of environment for the purpose of paying the costs of administering regulations promulgated by the environmental improvement board to carry out the provisions of the Food Service Sanitation Act (25-1-5.1).

FRATERNAL BENEFIT SOCIETY FEES

DESCRIPTION

Every fraternal benefit society must be licensed by the superintendent of insurance of the public regulation commission.

RATE: Except as noted below, fees are as follows (59A-44-36):

- annual license, \$100;
- filing annual statement, \$100;
- agent's annual license, \$30.00;
- annual continuation of appointment, \$20.00; and
- each signature of the superintendent of insurance affixed to any instrument, \$10.00.

For societies that do not solicit insurance applications from the general public and that meet other requirements, fees are as follows (59A-44-36):

- annual license, \$50.00;
- filing annual statement, \$50.00; and
- each signature of the superintendent of insurance affixed by an instrument, \$10.00.

COLLECTED BY: Fees are collected by the superintendent of insurance of the public regulation commission.

DISPOSITION: Receipts are paid to the state treasurer for credit to the Carrie Tingley crippled children's hospital program fund (59A-44-37). Money in this fund may be expended by the board of regents of the university of New Mexico for the purpose of operating and managing the Carrie Tingley crippled children's hospital programs (23-2-7).

GAMING LICENSES

DESCRIPTION

The Gaming Control Act requires persons engaging in various gaming activities to obtain a license from the gaming control board. The following licenses are required (60-2E-13 and 60-2E-14):

- manufacturer;
- distributor;
- gaming operator;
- gaming machine;
- gaming machine technician; and
- work permits for gaming employees.

RATE: Fees are established by the gaming control board by rule, with maximum amounts set by law (60-2E-15). The maximum authorized fees and actual amounts imposed for fiscal year 2008, the first year for which fees are applicable, are:

	<u>Statutory Maximum</u>	<u>FY 2005 Amount</u>
Manufacturer's initial license	\$20,000	\$10,000
Distributor's initial license	\$10,000	\$5,000
Gaming operator's license for racetrack	\$50,000	\$25,000
Gaming operator's license for nonprofit	\$1,000	\$100
Approval of application for new gaming device or application for modification to gaming device	not specified	\$1,000
Approval of application to install pre-approved modification to a gaming machine	not specified	\$25.00
Approval of new game for a licensed manufacturer	not specified	\$1,000
Gaming machine license	\$500	\$100/machine
Renewal of manufacturer's license	\$5,000	\$2,000
Renewal of distributor's license	\$1,000	\$400
Renewal of racetrack license	\$10,000	\$4,000
Renewal of nonprofit organization license	\$200	\$100
Renewal of gaming machine license	\$100	\$25.00/machine
Work permit, initial and renewal	\$100	\$25.00
Certification of finding of suitability	\$1,000	\$25.00/person
Approval of amended license, 5 or fewer machines		\$50.00
Approval of amended license, all other		\$250
Investigation costs	actual costs	actual costs
Gaming device inspection fee	not specified	actual costs
Late renewal fee	not specified	\$250 plus \$10.00 per day
Maximum fee, all purposes	not specified	\$100,000.

Other administrative fees may apply.

COLLECTED BY: Fees are paid to the gaming control board.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

GROUND WATER STORAGE PERMIT FEE

DESCRIPTION

No governmental entity may construct and operate a storage and recovery project in a declared ground water basin without a permit from the state engineer (72-5A-4).

RATE: The permit fee is \$5,000 plus \$5.00 per acre-foot of annual capacity, but not to exceed \$50,000 in total. An annual fee of \$.50 per acre-foot of water stored applies, payable upon submission of an annual report (72-5A-4).

COLLECTED BY: Fees are collected by the office of the state engineer.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

HAZARDOUS CHEMICALS FILING FEES

DESCRIPTION

The department of public safety is responsible for ensuring that current information on the nature and location of hazardous chemicals is available to local emergency planning committees, emergency responders and the public. As part of this responsibility, certain owners or operators of hazardous chemical plants, structures and transportation devices must file an inventory form with the department (74-4E-2 and 74-4E-5).

RATE: An owner or operator who is required to file an inventory form covering a hazardous material shall pay at the time of filing a fee of \$25 per inventory form. In no case shall a facility owner or operator pay more than \$250 in any calendar year for all forms, notices and reports required pursuant to this statute (74-4E-8).

Federal agencies, the state and its political subdivisions and other public institutions are exempt from the payment of the fee (74-4E-8).

COLLECTED BY: The fee was collected by the department of public safety through fiscal year 2007. Beginning in fiscal year 2008, the fee is collected by the homeland security and emergency management department.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

Note: The statute specifies that fees are deposited in the hazardous chemicals information management fund (74-4E-8). However, this fund was repealed effective July 1, 1992, and revenues were redirected to the general fund (74-4E-7).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	60.1	45.1	51.1	53.5	51.6

Source: department of public safety

HAZARDOUS MATERIALS TRANSPORTATION PERMIT FEE

Repealed by Laws 2007, Chapter 319, Section 67

The department had ceased collecting the fee in response to the C.R. England lawsuit.

HAZARDOUS WASTE PERMIT FEES

DESCRIPTION

Any person owning or operating an existing facility or planning to construct a new facility for the treatment, storage or disposal of hazardous waste, as defined in the Hazardous Waste Act, must get a permit from the department of environment (74-2-7). Permit requirements are set by rule of the environmental improvement board, and standards cannot be more stringent than rules adopted by the United States environmental protection agency under the federal Resource Conservation and Recovery Act of 1976 (74-4-4).

RATE: Permit fees are set by the environmental improvement board and include the following (74-4-4.2):

- a hazardous waste business fee, which shall be a flat, annual fee based on the type of activity;
- a hazardous waste generation fee, which shall be based on the quantity of hazardous waste generated annually; and
- a hazardous waste permit application fee, which shall not exceed the estimated cost of investigating the applicant and issuing the permit.

For fiscal year 2008, a number of fees apply, including the following:

- annual hazardous waste management business fees:
 - disposal unit, \$2,000;
 - post-closure care, \$2,000;
 - treatment, \$1,500;
 - storage, \$1,000; and
 - corrective action, \$250;
- permit application and module preparation fees, \$12,000 to \$90,000 depending on type of unit;
- closure plan review fees, \$12,750 to \$25,500 depending on type of unit;
- permit and closure plan modification fee, \$1,000 to \$25,000 depending on modification class;
- corrective action document review fees, basic review fee of \$500 to \$15,000 depending on document type and \$250 to \$500 additional unit fee depending on document type;
- cumulative of above fees paid per person for any year cannot exceed \$35,000 for one facility, \$50,000 for two facilities and \$65,000 for three or more facilities;
- annual hazardous waste generation fees, \$.01 per pound of hazardous waste generated;
- imported waste compensation fees, same as annual hazardous waste generation fee; and
- annual business fee for generators, \$200 for small quantity generator and \$2,500 for large quantity generator.

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Receipts are deposited in the hazardous waste fund. Money in this fund is appropriated to the department for the purpose of paying the costs of administering and operating

the hazardous waste program (74-4-4.5).

HEALTH FACILITIES LICENSE FEES

DESCRIPTION

No health facility shall be operated without a license issued by the department of health (24-1-5).

Health facility includes any of the following (24-1-2):

- public hospital;
- profit or nonprofit private hospital;
- general or special hospital;
- outpatient facility;
- maternity home or shelter;
- adult daycare facility;
- nursing home;
- intermediate care facility;
- boarding home not under the control of an institution of higher learning;
- shelter care home;
- diagnostic and treatment center;
- rehabilitation center;
- infirmary;
- free-standing hospice; and
- home health agency.

Health facility also includes facilities that must, by federal regulation, be licensed by the state to obtain federal funding. It does not include treatment rooms of licensed private practitioners.

The department of health is authorized to make inspections and investigations of health facilities and to adopt rules pertaining to licensing requirements (24-1-5).

RATE: Licenses are issued by the department of health for a one-year period and are renewable annually upon the filing of a renewal application. The license fee may not exceed \$3.00 per bed for an inpatient health facility or \$100 for other health facilities for each license application, whether initial or renewal (24-1-5).

COLLECTED BY: Fees are collected by the department of health.

DISPOSITION: Receipts are deposited in the general fund (24-1-5).

INSURANCE LICENSE, FILING AND OTHER FEES

DESCRIPTION

The superintendent of insurance of the public regulation commission is responsible for the regulation and licensing of various insurance companies and professionals (59A-2-1 to 59A-2-15).

RATE: The following license, filing and other fees apply (59A-6-1):

- insurer's certificate of authority:
 - filing application for certificate of authority, etc., \$1,000;
 - annual continuation of certificate, \$200;
 - reinstatement of certificate, \$150; and
 - amendment to certificate of authority, \$200;
- charter documents, filing amendments, \$10.00;
- filing annual statements of insurer, \$200;
- service of process and issuance of certificate of service, \$10.00;
- agent's licenses and appointments:
 - filing application for license and initial license, \$30.00 or retaliatory fees;
 - appointment of agent, filing appointment, each insurer, \$20.00 each line;
 - appointment of agent, continuation of appointment, each year continued, \$20.00;
 - variable annuity agent's license, initial, \$30.00;
 - variable annuity agent's, license continuation of appointment, \$20.00; and
 - temporary license, \$30.00;
- solicitor license:
 - filing application and initial license fee, \$30.00; and
 - continuation of license, per kind of insurance, per year \$20.00;
- broker license:
 - filing application and initial license fee, \$30.00; and
 - continuation of license, per kind of insurance, per year \$30.00;
- insurance vending machine license:
 - license fee, each machine, \$25.00; and
 - annual continuation of license, each machine, \$25.00;
- examination fee, \$50.00 each line;
- surplus line insurer application fee, \$1,000;
- surplus line broker license:
 - filing application, \$1,000;
 - license fee, \$100; and
 - annual continuation of license, \$100;
- adjuster license:
 - filing application and initial license fee, \$30.00; and
 - annual continuation of license, \$30.00;
- rating organization or rating advisory organization license:
 - filing application and initial license fee, \$100; and
 - annual continuation of license, \$100;

- nonprofit health care plans:
 - filing application and initial license fee, \$100;
 - annual statement, filing, \$200;
 - agents and solicitors license fee, \$30.00;
 - agents and solicitors examination fee, each instance of examination, \$50.00; and
 - agents and solicitors continuation of license, each year, \$20.00;
- prepaid dental plan:
 - annual report, filing, \$200;
 - agents and solicitors license fee, \$30.00;
 - agents and solicitors examination fee, \$50.00; and
 - agents and solicitors continuation of license, each year, \$20.00;
- premium finance companies:
 - license fee, \$100; and
 - annual renewal of license, \$100;
- motor clubs:
 - filing application for original certificate of authority and issuance of certificate of authority, if issued, \$200;
 - annual continuation of certificate of authority, \$100;
 - sales representative, filing application for registration or license and issuance of registration or license, if issued, each representative, \$20.00; and
 - sales representative, annual continuation of registration or license, each representative, \$20.00;
- bail bondsmen:
 - license fee, \$30.00;
 - examination fee, \$50; and
 - continuation of license, each year, \$20.00;
- securities salesperson license:
 - license fee, \$25.00; and
 - renewal of license, each year, \$25.00;
- for each signature and seal of the superintendent affixed to any instrument, \$10.00;
- required filing of forms or rates by all lines others than property or casualty:
 - rates, \$50;
 - forms, \$30.00; and
 - incidental rates and forms, \$15.00;
- required filing of forms or rates by property or casualty, .003 times the company's previous year's direct written premium, but not less than \$100 or more than \$1,500 (59A-6-1.2);
- health maintenance organizations:
 - filing an application for a certificate of authority, \$1,000;
 - annual continuation of certificate of authority, each year, \$200;
 - filing an annual report, \$200;
 - filing an amendment to organizational documents needing approval, \$200;

- filing informational amendments, \$50.00;
- agents and solicitors, application for license and original license, \$30.00;
- agents and solicitors, examination, each instance, \$50.00; and
- agents and solicitors, annual continuation of appointment, \$20.00;
- purchasing groups and foreign risk retention groups:
 - original registration, \$500; and
 - agent or broker fees, \$200;
- third party administrators:
 - filing application for original individual insurance administrator license, \$30.00;
 - filing application for original officer, manager or partner; \$30.00;
 - continuation or renewal of annual license, \$30.00;
 - examination for license conducted directly by the superintendent, each exam, \$75.00;
 - each request for a duplicate license or for each name change, \$30.00;
 - filing of annual report, \$50.00; and
- certification of continuing education credits, \$5.00 (59A-12-26).

An insurer is subject to additional fees or charges, termed retaliatory or reciprocal requirements, whenever any form or rate-filing fees in excess of those imposed by the laws of this state are charged to insurers in New Mexico doing business in another state. In those cases, every insurer from every other state doing business in New Mexico is subject to the same higher fee charged in another state (59A-6-1).

No person shall sell any insurance security unless registered with the superintendent of insurance (59A-35-6). The registration filing fee is \$100 for registration by coordination or notification and 1/10 of 1% for the first \$1,000,000 and 1/20 of 1% for amounts over \$1,000,000 for registration by qualification (59A-35-9).

Beginning April 11, 1997, a medical savings account administrator must register with the superintendent of insurance and pay an annual registration fee of \$25.00 (59A-23D-3).

From March 1, 1996 through March 1, 2006, a \$3.00 surcharge is assessed on the annual continuation of appointment fees for agents, solicitors, nonprofit health plans, bail bondsmen, health maintenance organizations and purchasing groups and foreign risk retention groups (59A-6-1.1).

Beginning July 1, 1998, a special assessment of not less than \$200 nor more than 1/10 of 1% of gross premiums is levied against insurance companies for the purpose of reducing insurance fraud. The assessment does not apply to premiums from workers' compensation insurance. The superintendent of insurance determines the rate of assessment annually (59A-16C-14).

COLLECTED BY: All fees are collected by the superintendent of insurance of the public regulation commission.

DISPOSITION: Except for the surcharge and the special assessment, revenues are deposited in the insurance department suspense fund, from which refunds may be made. At the end of the month, balances in the fund from all fees and taxes, except the premium tax and license fees on

property and vehicle insurance, are transferred to the general fund (59A-6-5).

Revenues from license fees derived from property and vehicle insurance business are transferred to the fire protection fund.

Revenues from the surcharge are distributed monthly to the New Mexico finance authority to be pledged for the payment of bonds issued by the New Mexico finance authority to finance information and communication equipment, including computer hardware and software, for the insurance division (59A-6-1.1).

Revenues from the special assessment are deposited in the insurance fraud fund and are subject to appropriation for paying the expenses incurred by the superintendent of insurance in carrying out the provisions of the Insurance Fraud Act (59A-16C-14).

LIQUEFIED PETROLEUM GAS (LPG) AND COMPRESSED NATURAL GAS (CNG) LICENSE, PERMIT AND INSPECTION FEES

DESCRIPTION

The LPG and CNG Act requires the licensing of persons engaging in manufacturing, repairing, selling or installing appliances, containers and equipment that use CNG or LPG. Various inspection requirements apply. Certain exemptions also apply (70-5-6).

The LPG bureau of the construction industries division of the regulation and licensing department sets fees "for the purpose of defraying the expenses of administering the..." licensing and inspections provisions. Total annual fees charged for any licensee are not to exceed \$350, and the fee charged for any single activity or operation is not to exceed \$150 (70-5-9).

The LPG bureau also charges "a reasonable fee for the safety inspection, made by a representative of the bureau, of each LP gas bulk storage plant, LP gas liquid transfer facility and of the LP gas equipment on each vehicular unit used for transportation of LP gas in bulk quantities" (70-5-9).

RATE: For fiscal year 2008, the following fees apply:

License Fees:

- wholesale sale or delivery of LP gas, \$125;
- retail sale of LP gas, \$65.00;
- installation, service and repair, \$125;
- installation, service and repair of mobile units only, \$75.00;
- wholesale or manufacture of appliances, equipment or containers, \$50.00;
- manufacturer of LP gas, \$125;
- station for dispensing LP gas, \$35.00;
- P gas or CNG carburetion sales, service and installation, \$35.00;
- annual renewal fee per identification card, \$10.00;
- licensing examination and re-examination fee, \$25.00; and
- total for any one licensee for a combination of LP gas activities at any one operating location, \$300.

Application Fees:

- installation, test or modification, \$15.00;
- LP gas visual cargo tank and equipment inspection or re-inspection, \$37.50;
- plant/dispenser inspection or re-inspection, \$37.50;
- accord form/certificate of insurance, \$15.00;
- form 1, first re-inspection, \$15.00; and
- form 1, second re-inspection, \$75.00.

COLLECTED BY: Fees are collected by the LPG bureau of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund. The LPG bureau may maintain a

special suspense fund in the amount of \$1,000 for the purpose of making necessary refunds (70-5-10).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	175.7	189.3	229.3

Source: regulation and licensing department

LIQUOR LICENSE FEES

DESCRIPTION

The Liquor Control Act requires that a license be obtained for selling, manufacturing or dispensing alcoholic beverages in the state (60-6A-1 through 60-6A-32). An exception applies to sacramental wine (60-6A-14).

RATE: The following annual license fees are charged in connection with the sale of alcoholic beverages (60-6A-15):

- manufacturers as distillers, except brandy, \$3,000;
- manufacturers as brewers, \$3,000;
- manufacturers as rectifiers, \$1,050;
- wholesalers, all beverages, \$2,500;
- wholesalers, spirituous liquors and wine, \$1,750;
- wholesalers, spirituous liquors, \$1,500;
- wholesalers, beer and wine, \$1,500;
- wholesalers, beer, \$1,000;
- wholesalers, wine, \$750;
- retailers, dispensers, canopy, \$1,300;
- restaurant, \$1,050;
- club with more than 250 members, \$1,250; 250 or fewer members, \$250;
- wine bottlers, \$500;
- public service, \$1,250;
- nonresident licenses, sales in excess of:
 - 3,000,000 annually, \$10,500;
 - \$1,000,000 annually, \$5,250;
 - \$500,000 annually, \$3,750;
 - \$200,000 annually, \$2,700;
 - \$100,000 annually, \$1,800;
 - \$50,000 annually, \$900; and
 - less than \$50,000 annually, \$300;
- wine wholesalers:
 - for persons with sales of 5,000 gallons of wine or less annually, \$25.00; and
 - for persons with sales in excess of 5,000 gallons of wine annually, \$100; and
- beer bottlers, \$200.

Other fees are:

- winegrower's (60-6A-11):
 - less than 5,000 gallons per year, \$25.00;
 - 5,000 to 100,000 gallons per year, \$100; and
 - over 100,000 gallons per year, \$250;
- special dispenser's permit, \$25.00 to \$50.00 (60-6A-12);
- common carrier transporting alcoholic beverages, \$50.00 (60-6A-13);
- brandy manufacturers, small brewers, winers and wine blenders license, \$750 (60-6A-27);

- wine exporters license, \$500 (60-6A-27);
- winers off-premises permit, \$200 per location (60-6A-27);
- public celebration permit for winers or small brewers, \$10.00 (60-6A-27); and
- application for license, \$200 (60-6B-2).

COLLECTED BY: Fees are collected by the regulation and licensing department (60-6A-17).

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	3,953.4	3,436.6	3,511.0	4,207.7

Source: regulation and licensing department

LOBBYIST REGISTRATION FEES

DESCRIPTION

Any individual who is employed or retained as a lobbyist shall register with the secretary of state (2-11-3).

RATE: The annual filing fee for a lobbyist is \$25.00 for each of the lobbyist's employees.

COLLECTED BY: Fees are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

MANUFACTURED (MOBILE) HOMES LICENSE AND PERMIT FEES

DESCRIPTION

No person shall engage in the business as a manufacturer, dealer, broker, repairman, installer or salesperson of manufactured homes unless licensed as provided in the Manufactured Housing Act (60-14-7). Certain exemptions apply (60-14-8).

"Manufactured home" means a movable or portable housing structure over 32 feet in length or over eight feet in width, constructed to be towed on its own chassis and designed to be installed with or without a permanent foundation for human occupancy as a residence. Manufactured home does not include recreational vehicles or modular or pre-manufactured homes built to Uniform Building Code standards and designed to be permanently affixed to real property (60-14-2).

The manufactured housing division of the regulation and licensing department establishes by rule "reasonable license fees, fees for examination and inspection and permit fees. Fees shall be set to reflect the actual cost of licensing and regulation, and in the case of the examination they shall reflect the actual cost of preparing and administering the examination" (60-14-11).

RATE: For fiscal year 2008, the following fees apply:

- examination fee, \$50.00;
- annual license fee:
 - manufacturer I, \$500;
 - manufacturer II-refurbisher, \$400;
 - dealer, \$200;
 - installer and repairman, \$100;
 - salesperson, \$50.00;
 - broker, \$200; and
 - associate broker, \$50.00;
- reinspection fee, \$45.00;
- permits, \$45.00;
- manufacturer II-refurbisher inspection permit, \$120;
- temporary salesperson or temporary dealer's display license, \$25.00;
- preowned label, \$40.00; and
- requested inspection or consumer complaint reinspection, \$45.00.

Other administrative fees apply.

COLLECTED BY: Fees are collected by the manufactured housing division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (60-14-11).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	87.0	484.8	330.8	459.8	456.7

Source: regulation and licensing department

MORTGAGE LOAN COMPANY AND LOAN BROKERS FEES

DESCRIPTION

"It is unlawful for any person to transact business in the state of New Mexico ... as a mortgage loan company or loan broker without first filing an application ... and obtaining a registration certificate under the Mortgage Loan Company and Loan Broker Act" (58-21-3). Certain persons are exempt (58-21-6).

RATE: Licenses are issued by the financial institutions division of the regulation and licensing department. The following fees apply (58-21-5):

- initial registration fee, \$400;
- renewal fee, \$300; and
- replacement license fee, \$50.00.

COLLECTED BY: Fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are transmitted to the state treasurer for credit to the general fund (9-16-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	371.0	440.3	488.5	577.9	617.3

Source: regulation and licensing department

NEGOTIABLE CHECK, DRAFT AND MONEY ORDER FEES

DESCRIPTION

Persons who engage in the business of selling negotiable checks, drafts and money orders must be licensed by the financial institutions division of the regulation and licensing department. Banks, credit unions, insured building and loan associations and certain other specified entities are exempt from the licensing provisions (58-20-1).

RATE: The following fees apply (58-20-1):

- application for license and investigation fee, \$150 plus \$25.00 for each agent of the licensee;
- annual license fee, \$150 plus \$25.00 for each agent of the licensee;
- examination fee, \$150 per day or any portion thereof; and
- late filing fee, \$10.00 per day with a maximum of \$300.

COLLECTED BY: Fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (9-16-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	41.3	39.9	42.8	52.0	39.1

Source: regulation and licensing department

NON-COAL MINING PERMIT FEES

DESCRIPTION

Any mining operation in New Mexico either existing on or begun after June 18, 1993 is required to obtain a permit from the director of the mining and minerals division of the energy, minerals and natural resources department to conduct mining exploration operations or to conduct a new mining operation (69-36-12 and 69-36-13). Mining, in this context, excludes the extraction of coal, potash, sand, gravel and other specified products (69-36-3).

The permit fee is established by the mining commission by rule. The permit fee and annual administrative fees "shall equal and not exceed the estimated costs of administration, implementation, enforcement, investigation and permitting pursuant to the New Mexico Mining Act. The size of the operation, anticipated inspection frequency and other factors deemed relevant by the commission shall be considered in the determination of the fees" (69-36-7).

RATE: The following fees apply:

Application Fees:

- a surcharge of 75% shall be added to the total annual fees for mining operations that have 500 acres or more disturbed area in their permit as defined in Paragraph (2) of Subsection D of 19.10.1.7 NMAC; substantially reclaimed acreage as defined in Paragraph (1) of Subsection F of 19.10.2.202 NMAC will not be counted as disturbed acreage for purposes of this paragraph;
- a surcharge of 50% shall be added to the total annual fees for existing mining operations that did not obtain and extension in accordance with Subsection D of 19.10.5.501 NMAC and have not obtained closeout plan approval;
- new minimal impact mining operation, \$350;
- exploration permit, \$250;
- minimal impact exploration permit, \$100;
- transferring a permit, \$150;
- non-minimal impact operation permit modification, \$500;
- minimal impact operation permit modification, \$250;
- permit revision, excluding revisions for closeout plans, \$5,000;
- permit modification for closeout plan, \$750 to \$9,000 depending on acreage;
- permit modification for closeout plan for a minimal impact mine, \$250;
- application for a variance, \$500;
- application for prior reclamation qualification, \$250;
- facility-related fee, \$500 to \$7,500 depending on facility and acres; and
- actual cost of environmental evaluation prepared by a third party.

Annual Fees:

- existing mine, \$800 base fee plus \$15.00 per acre of first 50 acres of disturbed land, plus \$3.00 per acre for disturbed land over 50 acres, plus a facility related fee and any applicable surcharge;

- for certain existing mines, surcharges in the following percentages are added to theoretical annual fees for such operations:
 - 75% if operation obtained a closeout plan approval extension but did not obtain closeout plan approval in 2002;
 - 50% if operation obtained a closeout plan approval extension and did obtain closeout plan approval and produced minerals in 2002;
 - 50% if operation did not obtain a closeout plan approval extension and has not obtained closeout plan approval;
- new mine, \$1,000 base fee plus \$30.00 per acre for the first 50 acres of disturbed land, plus \$10.00 per acre for land over 50 acres plus a facility related fee;
- minimal impact mining operation, \$250; and facility-related fee, \$500 to \$7,500 depending on facility and acres.

COLLECTED BY: Fees are collected by the director of the mining and minerals division of the energy, minerals and natural resources department.

DISPOSITION: Receipts are deposited in the mining act fund (69-36-7). Amounts in this fund are appropriated to the energy, minerals and natural resources department for the administration of the Mining Act (69-36-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	702.3	548.2	660.6	907.4	591.1

Source: energy, minerals and natural resources department

NOTARY PUBLIC APPLICATION FEE

DESCRIPTION

Each applicant for appointment as a notary public must apply to the secretary of state (14-12A-4). Reappointment may be made upon making an application in the same manner as required for an original application (14-12A6).

RATE: An application fee of \$20.00 is collected by the secretary of state (14-12A-4). The secretary of state notifies the governor, who appoints the applicant for a term of four years (14-12A-5).

COLLECTED BY: Fees are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

ON-SITE LIQUID WASTE FEES

DESCRIPTION

Beginning May 17, 2000, the environmental improvement board is required to adopt rules to regulate on-site liquid waste. The rules are to establish on-site liquid waste system fees and to implement and administer an inspection and permitting program for on-site liquid waste systems (74-1-8).

RATE: Fees are to be set by rule and are to be no more than the average charged by the contiguous states to New Mexico for similar permits and services (74-1-8).

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Fees are deposited in the liquid waste fund (74-1-8 and 74-1-15). Money in this fund is appropriated to the department of environment for administration of liquid waste regulations (74-1-15).

OUTDOOR ADVERTISING PERMIT AND JUNKYARD LICENSE FEES

DESCRIPTION

Outdoor Advertising Permits

All signs, displays and devices erected and maintained for outdoor advertising purposes are regulated by the state highway commission under the Highway Beautification Act, and a permit is required.

RATE:

Permit fees shall not be more than the actual cost to the state highway commission of enforcement and administration of the act or \$5.00 per year, whichever is greater, for each sign, display and device (67-12-5).

Junkyard Licenses

No person shall establish, operate or maintain a junkyard without first obtaining a junkyard license from the state highway commission.

RATE:

License fees shall not be more than the actual cost to the commission of enforcement and administration of the Highway Beautification Act or \$10.00 per junkyard, per year, whichever is greater (67-12-9).

Fees are due on or before the first day of the year for which the fees are being paid (67-12-5 and 67-12-9).

COLLECTED BY: Fees are collected by the state highway commission.

DISPOSITION: Receipts are deposited in the state treasury for credit to the state road fund (67-12-5 and 67-12-9). Amounts in this fund are appropriated by the legislature to the state highway and transportation department to carry out its purposes.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	1,076.0	730.0	650.0

Source: department of transportation

**OUT-OF-STATE PROPRIETARY SCHOOL AGENT
AND POST-SECONDARY EDUCATIONAL INSTITUTION FEES**

DESCRIPTION

Out-of-State Proprietary School Agent Fees

No agent for an out-of-state proprietary school, defined as a nonpublic, out-of-state school offering courses of instruction through correspondence or in person to any student in this state, shall sell any course or solicit students unless the school has registered with the commission on higher education.

RATE: The annual registration fee is not less than \$500 for the school and \$100 for each agent of the school (21-24-5).

COLLECTED BY: Fees are collected by the commission on higher education.

DISPOSITION: Receipts are credited to the post-secondary educational institution fund (21-24-5). Amounts in this fund are appropriated annually by the legislature for the administration of the Post-Secondary Educational Institution Act (21-23-8) or the Out-of-State Proprietary School Act (21-24-5).

Post-Secondary Educational Institution and Career School License Fees

All private post-secondary educational institutions, which include academic, vocational, technical, business or other schools offering courses in person or by correspondence to members of the general public beyond compulsory school age, with certain exceptions, must receive a license from the commission on higher education (21-23-5). All career schools operating in New Mexico must be licensed by the commission (21-23-6.1).

RATE: The initial license fee for post-secondary educational institutions and career schools shall not be less than \$200 nor more than \$5,000. An annual license fee may be required by the commission on higher education. The annual fee shall be proportional to each school's gross annual tuition revenue, but not less than \$200 nor more than \$5,000 (21-23-6.3).

COLLECTED BY: Fees are collected by the commission on higher education.

DISPOSITION: Receipts are deposited in the post-secondary educational institution fund (21-23-6.3). Amounts in this fund are appropriated annually by the legislature for the administration of the Post-Secondary Educational Institution Act or the Out-of-State Proprietary School Act (21-23-8).

**PARTNERSHIP FILING FEES AND OTHER MISCELLANEOUS FEES
CHARGED BY THE SECRETARY OF STATE**

DESCRIPTION

RATE: The secretary of state is authorized to charge the following fees for filing or other services (8-4-4):

- photocopies of records, \$.25 per page;
- each certification, \$3.00;
- filing each official oath, \$3.00;
- search of records where another fee is not prescribed, per hour of search, \$10.00;
- duplicate commission of office or certificate, \$3.00;
- service of process where another fee is not prescribed, \$25.00;
- computer printout of Uniform Commercial Code records, per page, \$1.00; and
- computer generated records other than voter registration records, per record, \$.10.

The secretary of state is authorized to collect the following fees for filing any mortgage, deed or similar security instrument covering property in more than one county or for securing bonds of any public utility, telephone or railroad company (62-13-10):

- filing, indexing and furnishing filing data, \$1.00 per instrument;
- copy of instrument, \$.75 per page; and
- certificate, \$.50 each.

A limited liability partnership and a foreign limited liability partnership must file an annual report in the office of the secretary of state (54-1A-1003). The fee for filing any document is \$50.00 (54-1A-1206).

In order to form a limited partnership, a certificate must be filed with the secretary of state. Amendments and cancellation notices must also be filed (54-2-9 through 54-2-11). The fee for filing a certificate of limited partnership is \$100. A \$25.00 fee is imposed for filing all other documents (54-2-14).

Before transacting business in New Mexico, a foreign limited partnership shall register with the secretary of state (54-2-51). The fee for filing the statement of registration and preparing a certified copy thereof is \$100 (54-2-51). A foreign limited partnership may cancel its registration by filing a certificate of cancellation and paying a \$10.00 fee (54-2-54).

Under the Farm Products Secured Interest Act, buyers of farm products, commission merchants, selling agents and other persons may register with the secretary of state to receive lists from the central filing system for farm product financing statements. The following fees apply (56-13-4 and 56-13-6):

- annual registration, \$30.00;
- for each farm product listed on microfilm, \$150;
- for each farm product listed on paper, \$300;

- special lists, \$150; and
- filing and indexing an effective financial statement, \$11.50 plus \$3.00 for instruments filed on non-normal-sized paper and \$.50 for attachments.

Trading stamp companies, as a condition for distributing or redeeming trading stamps, must register and file a bond annually with the office of the secretary of state. The registration fee is as follows (57-8-4):

- if the issuer has not previously done business as a trading stamp company in this state or if the company's gross income from such business in this state during its last fiscal year was not in excess of \$100,000, the fee is \$100;
- if the gross income exceeded \$100,000 but not \$250,000, the fee is \$250;
- if the gross income exceeded \$250,000 but not \$500,000, the fee is \$500; and
- if the gross income exceeded \$500,000, the fee is \$1,000.

COLLECTED BY: Fees are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2 and 8-4-4).

PIPELINE LICENSE FEES

DESCRIPTION

Operators of pipelines for the transportation of crude oil, natural gas or the products derived from crude oil or natural gas must be licensed (70-3-2). Certain exceptions apply (70-3-3).

RATE: Annual license fees are due in July of each year and are as follows (70-3-2):

Natural Gas or Natural Gas Products

\$500 plus the following amount measured by aggregate installed rated horsepower of compression facilities located within New Mexico:

- less than 10,000 horsepower, \$0;
- more than 10,000 horsepower and not more than 30,000 horsepower, \$2,275;
- more than 30,000 horsepower and not more than 50,000 horsepower, \$4,000;
- more than 50,000 horsepower and not more than 75,000 horsepower, \$5,000;
- more than 75,000 horsepower and not more than 100,000 horsepower, \$5,500; and
- more than 100,000 horsepower, \$5,925 plus \$75 for each additional 10,000 horsepower or fraction thereof in excess of 200,000 horsepower.

Oil or Oil Products

\$500 plus the following amount measured by size of the pipeline and the number of miles of lines operated in New Mexico:

- for lines up to and including eight inches in diameter, \$13.00 per mile for the first 50 miles, \$7.00 per mile for the next 25 miles, \$4.00 per mile for the next 25 miles and \$1.00 per mile for each mile in excess of 100 miles;
- for lines more than eight inches in diameter, \$18.00 per mile for the first 25 miles, \$13.00 per mile for the next 25 miles, \$9.00 per mile for the next 25 miles, \$6.00 per mile for the next 25 miles and \$2.00 per mile for each mile in excess of 100 miles; and
- for a pipeline owned by two or more persons, each person shall pay a basic fee of \$500 on lines less than 20 inches in diameter and \$850 on lines of 20 inches or more.

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: Receipts are deposited in the general fund (70-3-2).

PUBLIC UTILITY FILING AND OTHER FEES

DESCRIPTION

RATE: Regulated public utilities are subject to the following fees for filing documents with the public regulation commission (62-13-2):

- filing a rate schedule, service rule, regulation or sample form of amendment thereto, \$1.00;
- filing an application, petition or complaint, \$25.00;
- copies of documents, reasonable cost; and
- certifying any copy, \$2.00.

COLLECTED BY: Fees are collected by the public regulation commission.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

**RADIOACTIVE MATERIAL LICENSE FEE
AND CONTRIBUTIONS TO THE RADIATION PROTECTION CONTINUED CARE
FUND**

DESCRIPTION

Radioactive Material License Fee

Any person who possesses, manufactures, repairs, uses, stores or disposes of radioactive material must be licensed by the environmental improvement agency, the federal nuclear regulatory commission or by another state (74-3-9). Certain exemptions apply (74-3-10).

RATE: The environmental improvement board may establish by rule the fee amount (74-3-9). All medical, dental and veterinary x-ray equipment is exempt from fees imposed on licenses (74-3-10.1).

COLLECTED BY: License fees are collected by the department of environment.

DISPOSITION: Revenues are deposited in the radiation protection fund. Money in this fund is appropriated to the department of environment to carry out the provisions of the Radiation Protection Act (74-3-5.1).

Contributions to the Radiation Protection Continued Care Fund

For licensees whose activities create a situation requiring continued care of radioactive materials after the expiration of the license, the environmental improvement board may also set by rule contributions to the radiation protection continued care fund (74-3-6).

RATE: The environmental improvement board may establish by rule the contribution amount (74-3-6).

COLLECTED BY: Contribution amounts are collected by the department of environment.

DISPOSITION: Revenues are deposited in the radiation protection continued care fund. Money in this fund is appropriated to the department of environment for preventing and remedying situations that may affect the public peace, health, safety, welfare or property associated with abandoned wastes or inoperative facilities that were operated by depositors to the fund (74-3-7).

REGULATED SHOOTING PRESERVE FEES

DESCRIPTION

The state game commission may issue licenses authorizing the establishment and operation of regulated propagated game bird shooting preserves on private lands. The fee is set by the state game commission and must be "just and reasonable" (17-3-36).

All game birds taken from preserves must be tagged. The state game commission shall furnish the tags "at a reasonable fee" (17-3-38).

RATE: The fee for special nonresident bird licenses to hunt on regulated shooting preserves for legally propagated game birds is \$5.25, of which the license vendor retains \$.25 (17-3-39).

COLLECTED BY: Fees are collected by the department of game and fish.

DISPOSITION: Receipts are credited to the game protection fund (17-3-39). Money in this fund is appropriated annually by the legislature solely to support programs under the control of the state game commission (17-1-14).

SAVINGS AND LOAN ASSOCIATION FEES

DESCRIPTION

Savings and loan associations must be chartered by the financial institutions division of the regulation and licensing department.

RATE: The following fees apply:

- application fee, \$2,500 (58-10-3);
- application for a branch savings and loan association, \$500 (58-10-17); and
- yearly examination fees, \$200 plus .0075% of the total assets of the savings and loan association examined on the day of the examination. An additional fee of \$50.00 is charged for each branch examined (58-10-76).

Any service corporation in which a savings and loan association has invested its funds and any corporation owning 25% or more of the outstanding capital stock may be examined as if the corporation were a savings and loan association (58-10-77).

COLLECTED BY: These fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (58-10-75).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

There is one state-chartered savings and loan in New Mexico. It is examined by the office of thrift supervision, which charges an examination fee. The state relies on the federal examination of this savings and loan.

Source: regulation and licensing department

SECURITIES DEALER LICENSE FEES AND SECURITY REGISTRATION FEES

DESCRIPTION

The New Mexico Securities Act of 1986 provides for the licensing of persons who transact business in the state as a securities broker-dealer, a sales representative, an investment advisor or an investment advisor representative (58-13B-3 and 58-13B-5). Certain exemptions apply (58-13B-4 and 58-13B-6).

The New Mexico Securities Act of 1986 also requires the registration of securities offered for sale in New Mexico (58-13B-20). Certain exemptions apply (58-13B-26).

RATE: The following license fees apply (58-13B-9 and 58-13B-12):

- broker-dealer, initial registration, \$300; annual renewal, \$300;
- sales representative, initial registration, \$40.00; annual renewal, \$40.00;
- investment advisor, initial registration, \$300; annual renewal, \$300; and
- investment advisor representative, initial registration, \$40.00; annual renewal, \$40.00.

The following registration fees apply (58-13B-24):

- registration filing fee, 1/10 of 1% of aggregate offering price, with a \$525 minimum and a \$2,500 maximum;
- limited offering exemption for all investment companies other than a unit investment trust, \$525; and
- limited offering exemption for a unit investment trust, \$200.

COLLECTED BY: All fees are collected by the securities division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the securities division suspense fund. On the last day of each month, the balance is transferred to the general fund (9-16-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Registration fees	9,189.3	8,726.8	9,345.9	9,950.9	10,647.7
Other	2,881.3	8,163.6	4,490.7	5,071.1	5,568.5
Total	12,070.6	16,890.4	13,836.6	15,022	16,216.2

Source: regulation and licensing department

SERVICE OF PROCESS FEES

DESCRIPTION

RATE: The secretary of state collects the following fees for filing a service of process:

- service of process fee in case of failure of a domestic or foreign corporation to file an annual report, \$25.00 (38-1-5);
 - service of process fee in the case of an agent of a limited liability company or foreign limited liability company who dies, leaves the state or cannot be found, \$25.00 (38-1-5.1);
 - service of process fee against any foreign corporation, \$25.00 (38-1-6);
 - service of process fee against any foreign limited liability company, \$25 (38-1-6.1);
- and
- service of process fee upon unauthorized foreign or alien insurers, \$2.00 (38-1-8).

COLLECTED BY: Fees are collected by office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

SMALL LOAN COMPANY FEES

DESCRIPTION

No person shall engage in the business of making small loans without first obtaining a license from the financial institutions division of the regulation and licensing department. A small loan company is defined as one that makes loans of \$2,500 or less (58-15-3).

RATE: The following fees apply:

- application for a license, \$1,000 as an investigation fee (58-15-4);
- annual license fee, \$500 plus \$.75 for each \$1,000 of loans outstanding as of December 31; applicants not previously licensed, \$500 (58-15-5);
- late fee, \$10.00 per day; and
- annual examination fee, \$200.

Annual licenses must be renewed on or before May 1 of each year (58-15-5).

COLLECTED BY: The fees are collected by the financial institutions division of the regulation and licensing department.

DISPOSITION: Receipts are deposited in the general fund (9-16-14 and 58-15-29).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	567.9	647.2	738.0	811.7	618.4

Source: regulation and licensing department

STATE ENGINEER'S FEES

DESCRIPTION

RATE: The state engineer is authorized to charge the following fees (72-2-6):

Ground Water Rights Filing Fees:

Declaration of water right, \$1.00
Application to appropriate, \$125
Application for stock well, \$5.00
Application to repair or deepen, \$75.00
Application for replacement well, \$75.00
Application for supplemental well, \$125.00
Application to change purpose or use of well, \$75.00
Application to appropriate irrigation, \$25.00

Surface Water Rights Filing Fees:

Declaration of water right, \$10.00
Amended declaration, \$25.00
Declaration of livestock water impoundment, \$10.00
Application for livestock water impoundment, \$10.00
Application to appropriate, \$25.00
Notice of intent to appropriate, \$25.00
Application to change point of diversion, \$100
Application to change place or use, \$100
Application to change point of diversion and place or use, \$200
Application to change from ground water to surface water, \$200
Application for extension of time, \$50.00
Supplemental well to a surface right, \$100
Return flow credit, \$100
Proof of completion, \$25.00
Proof of application of water to beneficial use, \$25.00
Water development plan, \$100
Change of ownership of water right, \$5.00

Miscellaneous Fees:

Application for well driller's license, \$50.00
Application for renewal of well driller's license, \$50.00
Application to amend well driller's license, \$50.00

The state engineer is authorized to license well drillers, the application fee for which shall not exceed \$25.00 (72-12-13).

The state engineer may also charge "reasonable fees not to exceed the cost of the service to be performed" in the application for and declaration of use of ground water (72-12-9).

COLLECTED BY: Fees are collected by the office of the state engineer.

DISPOSITION: Receipts are deposited in the general fund (72-2-6 and 72-12-13).

TRADEMARK, TRADE NAME AND LABEL REGISTRATION FEES

DESCRIPTION

Any person who adopts and uses a trademark or other service mark may file an application for registration with the secretary of state (57-3B-5).

RATE: An application fee of \$25.00 is charged for each filing for registration of a trademark, or label (57-3B-5). Each registration is valid for 10 years from the date of issuance of the certificate and may be renewed for a similar period for a fee of \$25.00 (57-3B-8). The mark may be assignable with the good will of the business, and the assignment may be recorded upon payment of a \$25.00 recording fee (57-3B-9).

"Laundry service marks" may be endorsed on a regular trademark certificate for an additional fee of \$10.00, which is due at the time of initial endorsement and at each renewal of the registration (57-3-13).

COLLECTED BY: Fees are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

UNDERGROUND STORAGE TANK FEES

DESCRIPTION

Any person owning an underground storage tank used for the storage, use or dispensing of petroleum and other regulated substances must register with the department of environment. Registration requirements are set by rule of the environmental improvement board (74-4-4.4).

RATE: Each owner or operator of an underground storage tank must pay an annual fee of \$100 for each tank owned or operated (74-6B-9).

COLLECTED BY: Fees are collected by the department of environment.

DISPOSITION: Receipts are deposited in the underground storage tank fund. Money in this fund is appropriated to the department for paying the costs of administering and operating the underground storage tank program (74-4-4.8).

UNIFORM COMMERCIAL CODE FILING FEES

DESCRIPTION

The protection of security interests under the Uniform Commercial Code requires filing of certain documents with the secretary of state (55-9-401).

RATE: The following fees apply (55-9-525):

- filing and indexing a record in writing in a form prescribed by the secretary of state or in facsimile or other medium authorized by office rule, \$20.00 for 1-3 pages, \$40.00 for 4-25 pages, \$100 for more than 25 pages plus \$5.00 per page;
- filing and indexing a record in writing in a form not prescribed by the secretary of state, \$40.00 for 1-3 pages, \$80.00 for 4-25 pages, \$200 for more than 25 pages plus \$10.00 per page;
- filing and indexing a record in any other medium authorized by office rule, \$10.00 for 15,000 or fewer bytes, \$20.00 for 15,000-30,000 bytes, \$50.00 for more than 30,000 bytes plus \$5.00 per 1,000 bytes; and
- filing and indexing an initial financing statement, amounts above plus \$100.

COLLECTED BY: Fees are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

VIATICAL SETTLEMENT CONTRACT PROVIDER AND BROKER LICENSE FEES

DESCRIPTION

Beginning July 1, 2000, a person shall not operate as a provider or broker of viatical settlements without a license (59A-20A-3).

RATE: The following license fees apply (59A-20A-3) :

- provider, initial license, \$1,000;
- broker, initial license, \$100;
- provider, license renewal, \$200; and
- broker, license renewal, \$100.

The superintendent of insurance may examine the business and affairs of a licensee or applicant. The expenses incurred in conducting an examination shall be paid by the licensee or applicant (59A-20A-7).

COLLECTED BY: Fees are collected by the superintendent of insurance of the public regulation commission.

DISPOSITION: Receipts are deposited in the insurance department suspense fund, from which refunds may be made. At the end of the month, balances in the fund from all fees and taxes, except the premium tax on property and vehicle insurance, are transferred to the general fund (59A-6-5).

WATER CONSERVATION FEE

DESCRIPTION

Effective April 9, 1993, there is imposed on every person who operates a public water supply system, which is a water system supplying piped water to at least 15 service connections or that serves at least 25 individuals at least 60 days annually, a water conservation fee (74-1-13).

RATE: The fee is \$.03 per 1,000 gallons of water produced (74-1-13).

COLLECTED BY: The fee is collected by the taxation and revenue department and is due on or before the twenty-fifth day of the month following the month in which the water is produced (74-1-13).

DISPOSITION: Revenues are deposited in the water conservation fund (74-1-13). Money in the water conservation fund is appropriated to the department of environment for the administration of a public water supply program (74-1-13). The taxation and revenue department is authorized to collect a 3% administrative fee (7-1-6.41).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	3,030.8	3,170.1	2,478.6	3,153.0	2,316.4

Source: tax analysis, research and statistics office, TRD

WATER QUALITY DISCHARGE PERMIT FEES

DESCRIPTION

Permits are required for performing certain activities under the Water Quality Act, including the discharging of water contaminants and the disposal or re-use of septage or sludge. The water quality control commission of the department of environment may establish by rule the requirements for permits (74-6-5).

Permits are issued for fixed terms not to exceed five years for existing discharges and seven years for new discharges. Permit fees are set by the water quality control commission at amounts not to exceed the estimated cost of investigation, issuance, modification and renewal of permits (74-6-5).

RATE: For fiscal year 2008, the following fees apply:

- filing fee, \$50.00;
- flat fee, \$690 to \$7,820 depending on type of facility; and
- effluent discharge fee, \$575 to \$4,600 depending on average number of gallons discharged per day.

The total fee paid is equal to the filing fee plus either the flat fee or the effluent discharge fee.

COLLECTED BY: Discharge permit fees are collected by the department of environment.

DISPOSITION: Receipts are deposited in the water quality management fund (74-6-5). Money in this fund is appropriated to the department for the purpose of paying the costs of administering rules promulgated by the water quality control commission of the department of environment (74-6-5.2).

WEATHER CONTROL AND CLOUD MODIFICATION LICENSE FEE

DESCRIPTION

No person or corporation shall conduct any weather control or cloud modification operations without obtaining a license from the weather control and cloud modification commission. The activities of the weather control and cloud modification commission are administered through the New Mexico institute of mining and technology (75-3-4 and 75-3-13).

RATE: The license fee is \$100 and is renewable annually (75-3-6 and 75-3-9).

COLLECTED BY: Fees are collected by the New Mexico institute of mining and technology.

DISPOSITION: Receipts are placed in a fund to be used by the weather control and cloud modification commission for the purpose of carrying out the Weather Control Act (75-3-13).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

Source: New Mexico institute of mining and technology

WEIGHTS AND MEASURES INSPECTION FEES

DESCRIPTION

The New Mexico department of agriculture, acting through the board of regents of New Mexico state university, "may establish fees to recover the cost of performing services of inspection, testing or calibrating weights, measures and weighing and measuring devices, when such services are requested by the person owning or using the weight, measure or device..." (57-17-19).

These fees also include money collected for registered service establishments authorized by New Mexico department of agriculture regulatory order number 12.

Fees are collected by the director of the New Mexico department of agriculture and placed in an account with the business office of New Mexico state university to be used for the enforcement of Articles 17 and 18 of Chapter 57 NMSA 1978 (57-17-19).

WORKERS' COMPENSATION FILING AND APPLICATION FEES

DESCRIPTION

RATE: Every insured employer subject to the Workers' Compensation Act is required to have his insurer file with the workers' compensation administration evidence of workers' compensation coverage (52-1-4).

Every employer subject to the Occupational Disease Disablement Law is required to file with the workers' compensation administration evidence of workers' occupational disease disablement coverage (52-3-9).

A private employer may qualify to be a self-insurer for workers' compensation. An application fee of \$150 is charged for certification as a self-insurer (52-5-4.1).

Certain nonprofit corporations may qualify as a group self-insurer for workers' compensation. An application fee for certification as a group self-insurer is set by the director of the workers' compensation administration (52-6-5).

Certain employers in New Mexico, when the conditions and hazards inherent in the occupation involved are such as to expose the employees to hazards of occupational diseases, are subject to the Occupational Disease Disablement Law (52-3-2). Such employers are required to file with the office of the director of the workers' compensation administration a copy of an insurance policy, certificate or bond showing they meet the requirements of the Occupational Disease Disablement Law (52-3-9.1).

COLLECTED BY: The workers' compensation fee authorized in this section (52-5-19D) shall be administered and enforced by the taxation and revenue department under the provision of (7-1-1). The fees are collected by the workers' compensation administration.

DISPOSITION: The taxation and revenue department shall pay over the net fees collected to the state treasurer to be deposited in the workers' compensation administration fund (52-5-19C). Receipts are deposited in the general fund (6-4-2).

Agricultural Fees

AGRICULTURAL COMMODITY COMMISSION ASSESSMENTS

DESCRIPTION

The New Mexico department of agriculture may create an agricultural commodity commission to study, promote and otherwise provide for the marketing of an agricultural commodity, following a positive referendum of the producers of the commodity. The commission may levy an assessment upon the producers of the commodity. The amount shall be determined annually by the commission, but shall not exceed the maximum stated in the authorizing referendum (76-21-15).

The assessment "shall be levied and assessed to the producer at the time of sale and shall be deducted by the first purchaser from the price paid to the producer" (76-21-15). The first purchaser pays the assessment to the agricultural commodity commission on dates established by the commission (76-21-17).

Assessments are used by the agricultural commodity commission to carry out the purposes of the Agricultural Commodity Commission Act, based on approval of a budget by the director of the New Mexico department of agriculture (76-21-19 and 76-21-21).

For the 1998 fiscal year, the following agricultural commodity commissions existed: chile commission, dry onion commission, ratite commission and peanut research board.

BEE INSPECTION AND COMMERCIAL APIARY REGISTRATION FEES

DESCRIPTION

The New Mexico department of agriculture may require a beekeeper to pay a fee not to exceed \$50.00 for each inspection of a bee colony, excluding the initial annual inspection, to certify that the colony is free from contagious disease (76-9-7).

RATE: Commercial apiaries must be registered with the New Mexico department of agriculture. The fee is not to exceed \$5.00 for each commercial apiary, provided that no beekeeper shall be required to pay registration fees totaling more than \$200 in any one year (76-9-10).

COLLECTED BY: Fees are collected by the New Mexico department of agriculture and used for the administration of the Bee Act (76-9-12).

BEEF COUNCIL ASSESSMENT

DESCRIPTION

"There is ... imposed upon all cattle ... in this state an assessment to be called the 'council assessment'".

RATE: The assessment is established by the New Mexico beef council at a rate of not more than \$1.00 per head (77-2A-7.1).

COLLECTED BY: Funds are collected by the New Mexico livestock board.

DISPOSITION: Receipts are remitted to the New Mexico beef council (77-2A-7.1) and used directly by the council in payment of its lawful obligations (77-2A-8). Up to \$.04 per head may be used to reimburse the board for necessary expenses (77-2A-7.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,103.8	1,007.5	993.0	1,151.0	970.5

Source: New Mexico livestock board

BRAND RECORDING AND TRANSFER FEES

DESCRIPTION

A brand for livestock shall not be used until recorded (77-9-10). Brands, which are the personal property of the person in whose name they are recorded, may be transferred as other personal property is transferred (77-9-7). The owner shall designate his kept-up or running brand (77-9-3) and may record other brands as holding brands on animals so owned upon furnishing to the executive director of the New Mexico livestock board a full description as to number, class and locality of all animals branded with the holding brand. The holding brand must be renewed yearly (77-9-16). The livestock board may require brands to be re-recorded whenever it deems it necessary, but not more than every three years, to clear records of unused brands (77-9-20).

RATE: Fees relating to livestock brands and their transfer are set by the New Mexico livestock board, subject to the following maximum amounts (77-2-29):

- recording brands, \$100;
- copies of brands, \$10.00;
- holding brands, \$100;
- certificate of brand exemption, \$100;
- transfer of brands, \$100; and
- re-recording brands, \$100.

COLLECTED BY: Fees are collected by the New Mexico livestock board (77-9-7 and 77-9-10).

DISPOSITION: Receipts are deposited in the New Mexico livestock board interim receipts and disbursements fund (77-9-11).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,317.5	480.0	45.9	1,958.2	138.7

Source: New Mexico livestock board

COMMERCIAL FEED REGISTRATION AND INSPECTION FEES

DESCRIPTION

RATE: All commercial feed (defined as "all materials which are distributed as feed or for mixing in feed for animals other than man", with certain exceptions), except for customer-formula feed, must be registered before distribution. The annual registration fee is \$2.00 (76-19-4).

An inspection fee not to exceed \$.15 per ton or, for each brand of commercial feed distributed in individual packages of 10 pounds or less, an annual inspection fee not to exceed \$25.00 per product, is charged each distributor of commercial feed (76-19-6).

The board of regents of New Mexico state university sets the due date of the annual registration fee (76-19-4), and the inspection fee must accompany quarterly reports on the last day of January, April, July and October of each year (76-19-6).

COLLECTED BY: Fees are collected by the board of regents of New Mexico state university for the administration of the Commercial Feed Law (76-19-6).

EGG INSPECTION AND LICENSE FEES

DESCRIPTION

Egg dealers or producers must pay an inspection fee for all eggs sold to retailers or consumers.

RATE: The fee is established by the board of regents of New Mexico state university not to exceed \$.005 per dozen eggs (25-6-9). Current fees are set at \$.12 per case by the New Mexico department of agriculture's rule number 85-7.

Dealer's licenses are required as follows (25-6-12):

- small-sized dealer's license (more than five cases and less than 200 cases of eggs in any one week), \$10.00;
- medium-sized dealer's license (more than 200 cases and less than 400 cases of eggs in any one week), \$25.00; and
- large-sized dealer's license (over 400 cases in any one week), \$50.00.

Egg inspection fees are due quarterly within 30 days after the end of March, June, September and December (25-6-10). Licenses are renewable annually on July 1 (25-6-12).

COLLECTED BY: Fees are collected by the New Mexico department of agriculture.

DISPOSITION: Receipts are deposited with New Mexico state university for the administration of the Egg Grading Act (25-6-10).

FERTILIZER REGISTRATION AND INSPECTION FEES

DESCRIPTION

Each brand and grade of commercial fertilizer and each soil conditioner must be registered annually before distribution (76-11-4).

RATE: Fees are:

- registration application fee, \$5.00 per brand or grade except those sold in packages of five pounds or less, where the combined annual registration and inspection is \$15.00 (76-11-4 and 76-11-6); and
- inspection fee, not to exceed \$.35 per ton (76-11-6).

Registration fees are due at the time of application and expire each December (76-11-4).
Inspection fees are due March 31, June 30, September 30 and December 31 (76-11-6).

COLLECTED BY: Fees are collected by the New Mexico department of agriculture (76-11-4 and 76-11-6) and used for the administration of the New Mexico Fertilizer Act (76-11-6).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	92.9	98.0	91.1	88.9	99.6

Source: New Mexico department of agriculture

FRUIT AND VEGETABLE LICENSE AND OTHER FEES

DESCRIPTION

Brokers, dealers and packers of produce (defined as the food from any vine, tree or plant that produces fruits, vegetables or nuts for human consumption) must be licensed (76-15-14). Any grower or broker desiring federal-state inspection certificates on loads or lots of fruits or vegetables may request inspection and certification, the fee for which is set by rule of the board of regents of New Mexico state university (76-15-18).

RATE: Fees are (76-15-15):

- broker's license, not to exceed \$100; the current fee is \$50;
- packer's license, not to exceed \$50.00; the current fee is \$25.00; and
- dealer's license, not to exceed \$50.00; the current fee is \$50.00.

COLLECTED BY: Fees are collected by the board of regents of New Mexico state university for the administration of the Produce Marketing Act (76-15-11).

GRASSHOPPER AND OTHER RANGE PEST CONTROL ASSESSMENTS

DESCRIPTION

The New Mexico department of agriculture shall collect a special land user's assessment when "51% of the land users who represent 80% of the land within an infested area agree in writing to the extermination program" proposed for the control of grasshopper and other range pests (76-5-6).

The assessment is set by a local control committee "... based on acreage sprayed or baited, against the land users within a control district whose lands have benefited from the extermination program". The special assessment against each land user is equal to the land user's share, based on treated acreage, times one-half of the state moneys expended for the extermination program (76-5-8). The assessment is due and payable upon the land user's receipt of an assessment statement from the local control committee (76-5-9).

Assessments are collected by the local control committee and paid to the New Mexico department of agriculture, which transfers them to the state treasurer for credit to the grasshopper and other range pest control fund (76-5-10). The fund is expended by the department of agriculture for the purposes of an extermination program in the local control district.

No special range pest control assessment has been levied during the past 10 years.

HIDE INSPECTION FEES

DESCRIPTION

RATE: All hides transported from a district or out of the state must be inspected. The fee is fixed by the New Mexico livestock board, not to exceed \$.50 per hide inspected and a service charge of \$10.00 for each inspection requested. The fee may not increase by more than \$.10 per year (77-2-29 and 77-9-54).

COLLECTED BY: Fees are collected by the New Mexico livestock board.

DISPOSITION: Receipts are deposited in the New Mexico livestock board general fund (77-2-21). Money in this fund may be expended in accordance with a budget approved by the department of finance and administration.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	13.0	10.8	1.7	1.7	7.6

Source: New Mexico livestock board

LIVESTOCK BOARD LICENSE FEES

DESCRIPTION

The New Mexico livestock board is authorized to collect a number of license and other fees. The definition of livestock to include, unless otherwise noted, "all domestic or domesticated animals that are used or raised on a farm or ranch, including carcasses thereof, and exotic animals in captivity and includes horses, asses, mules, cattle, sheep, goats, swine, bison, poultry, ostriches, emus, rheas, camelids and farmed cervidae" (77-2-2).

RATE:

Livestock Auction Market Licenses

Any person operating a livestock auction market in the state must be licensed (77-10-2). The license fee is \$25.00 per year (77-2-29). Copies of bonds required for livestock auction market licenses may be furnished by payment of a fee set by the New Mexico livestock board (77-10-2).

Garbage-fed Swine Fee

Any person feeding garbage to swine or slaughtering swine that have been fed garbage must obtain a certificate of registration. The New Mexico livestock board may charge an annual certification fee not to exceed \$10.00 (77-7-19). The board may charge an inspection fee of not more than \$.25 per animal for a permit to transport swine fed on garbage (77-7-18).

Cattle or Sheep Rest Station License Fee

The New Mexico livestock board must license all cattle or sheep rest stations and must set a licensing fee for each station licensed (77-9A-2).

Fresh Meat Dealers and Processors License Fee

Any person selling, processing or operating a cold storage locker plant for fresh meat or meat products must be licensed. The New Mexico livestock board may charge an annual license fee not to exceed \$10.00 (77-17-2).

Peddlers License Fee

Any person "engaging in the business of peddling fresh meats" must obtain a peddler's license and pay an annual fee of \$250 (25-4-1).

Butchers and Slaughterers License Fee

Any person carrying on the business of "butcher or slaughterer of livestock used for human consumption..." must be licensed. The annual license fee is \$25.00 plus "reasonable fees for meat inspection service over and above the inspector's normal working assignment" (77-17-2).

COLLECTED BY: All license fees are collected by the New Mexico livestock board.

DISPOSITION: Receipts are deposited in the New Mexico livestock board general fund (77-2-21). Money in this fund may be expended in accordance with a budget approved by the department of finance and administration.

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	111.1	110.6	101.8	13.1	12.6

Source: New Mexico livestock board

LIVESTOCK IMPOUNDMENT FEES AND ESTRAY SALES

DESCRIPTION

The New Mexico livestock board may impound any livestock running at large in certain places. Impounded livestock may be released to the owner upon the payment of a fee set by the board (77-14-36).

RATE: The fee cannot exceed \$10.00 per head per day (77-2-29).

Estray livestock impounded by the New Mexico livestock board may be sold after publication of notice (77-13-4 and 77-13-5). If the owner is found within two years of sale, the amount received from the sale, less expenses from impounding the animal and less an amount not to exceed \$10.00 for office handling fees that are paid to the board, is paid to the owner (77-2-29 and 77-13-6).

COLLECTED BY: Fees are collected by the New Mexico livestock board.

DISPOSITION: Net receipts are deposited in the New Mexico livestock board general fund (77-2-21). Money in this fund may be expended in accordance with a budget approved by the department of finance and administration.

LIVESTOCK INSPECTION FEES

DESCRIPTION

All livestock must be inspected before being transported within or to a point outside the state.

RATE: The fee for inspection of livestock is fixed by the New Mexico livestock board not to exceed \$.50 per head (77-2-29 and 77-9-38). A service charge not to exceed \$10.00 is also charged for each inspection request (77-2-29).

Sheep or goats shipped into this state from another state or foreign country or exported from New Mexico are subject to an inspection or permit fee not to exceed \$.16 per head (77-2-29, 77-8-3 and 77-8-7). A service charge not to exceed \$10.00 is also charged for each inspection request (77-2-29). Owners of commuting sheep or goats shall pay the inspection fees only once in any twelve month period (77-8-20).

"If any dipping of sheep is required by law or requested by the owner to be done under the supervision of an inspector ... a dipping fee to be set by the [New Mexico livestock] board shall be paid to the inspector...". This fee is not required if dipping is done in conjunction with an outgoing or upcoming inspection and an inspection fee is paid (77-8-21). This provision was repealed effective July 1, 1999.

Horses, mules and asses transported within the state for any purpose other than their sale may be issued an owner's transportation permit in lieu of a health certificate, at a fee to be set by the New Mexico livestock board. Prior to Laws 1993, the fee was set at no more than \$5.00 (77-9-42).

COLLECTED BY: Fees are collected by livestock sales ring operators, who remit them to the New Mexico livestock board (77-10-4), or by the board (77-9-38 and 77-9-42).

DISPOSITION: Revenues are deposited in the New Mexico livestock board general fund (77-2-21). Money in this fund may be expended in accordance with a budget approved by the department of finance and administration.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,136.6	1,163.7	1,113.6	1,070.3	968.6

Source: New Mexico livestock board

NEW MEXICO LIVESTOCK BOARD FEES FOR SERVICES RENDERED

DESCRIPTION

RATE: The New Mexico livestock board is authorized to "set fees or charges, not to exceed \$100 per call, for any services rendered by the board or its employees that are deemed necessary by the board and for which no fee has been set by statute" (77-2-7).

COLLECTED BY: All receipts are collected by the New Mexico livestock board.

DISPOSITION: Receipts are deposited in the New Mexico livestock board general fund (77-2-21). Money in this fund may be expended in accordance with a budget approved by the department of finance and administration.

ORGANIC COMMODITY ASSESSMENTS

DESCRIPTION

RATE: The organic commodity commission may impose and collect assessments as part of its certification and inspection program, as follows (76-22-16):

- on producers and handlers, 1/2% of the total gross sales of organically produced food;
- on retailers, 1/4% of the total gross sales of organically produced food; and
- on purveyors of materials, as set forth in the federal materials list, who must be registered with the commission, 1/2% of the total gross sales of the materials appearing on that list.

The organic commodity commission may adjust the assessment rate up or down by no more than 100% (76-22-16) and may adopt rules providing for an exemption from all or part of the assessments (76-22-18). It may also assess a supplemental assessment not to exceed 1/4% of the total gross sales of organically produced food (76-22-17).

The organic commodity commission "shall set forth in the certification handbook a schedule for payment of all assessments due the commission" (76-22-18).

The organic commodity commission also collects various revenues from application fees, conference registration fees and sales of the certification handbook under its general regulatory authority.

COLLECTED BY: Assessments and other fees are collected by the organic commodity commission.

DISPOSITION: Receipts are remitted to the state treasurer for credit to the organic market development fund (76-22-19). Proceeds in this fund are appropriated to the commission for carrying out its statutory duty of promoting and regulating organic agriculture in New Mexico.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	377.0	840.0	939.0

Source: organic commodity commission

PESTICIDE CONTROL FEES

DESCRIPTION

RATE: Fees for registration of pesticides, license and inspection are set by the board of regents of New Mexico state university not to exceed the following (76-4-22):

- annual registration fee for each pesticide or device registered, not more than \$35.00;
- annual pesticide dealer license, for each location or outlet within the state or, if there is no outlet in the state, for the principal out-of-state location of the outlet, not more than \$50.00;
- annual pest management consultant license, not more than \$50.00;
- annual commercial pesticide applicator license, not more than \$75.00;
- annual operator license, not more than \$50.00;
- annual noncommercial applicator license, \$50.00;
- private applicator certification or renewal, \$5.00;
- additional inspection of each unit of aircraft or ground equipment that fails to pass inspection, \$25.00; and
- examination fee for consultants, applicators and operators, \$5.00.

COLLECTED BY: Fees are collected by the New Mexico department of agriculture and used to carry out the provisions of the Pesticide Control Act (76-4-39).

PLANT PROTECTION INSPECTION AND PERMIT FEES

DESCRIPTION

RATE: Fees for licenses, certificates and permits under the Plant Protection Act are set by rule of the board of regents of New Mexico state university, not to exceed the amounts specified (76-5-26):

- annual inspection certificate fee of nursery and nursery stock, \$75.00 plus \$2.00 per acre of nursery stock inspected;
- annual inspection certificate fee for persons growing only vegetable plants, \$25.00;
- annual special dealer's license for persons who handle only vegetable or cactus plants, \$25.00;
- annual nursery or florist dealer's, landscaper's or agent's license, \$75.00; and
- annual collected plants permit, \$75.00.

COLLECTED BY: License fees are due on or before October 1 of each year (76-5-16). Fees are collected by New Mexico state university for the administration of the Plant Protection Act (76-5-27).

SHEEP AND GOAT COUNCIL ASSESSMENT

DESCRIPTION

RATE: "There is ... imposed upon all sheep and haired goats involved in a transfer of ownership in the state an assessment to be called the 'council assessment'". The assessment is established by the New Mexico sheep and goat council at a rate of not more than \$.75 per head (77-8A-8).

COLLECTED BY: Funds are collected by the New Mexico livestock board.

DISPOSITION: Receipts are remitted to the New Mexico sheep and goat council (77-8A-8) and used by the council to carry out its statutory duties. Up to 4% of the funds may be used to reimburse the board for necessary expenses (77-8A-8).

Health & Social Service Revenues

CHILD SUPPORT ENFORCEMENT FEES

DESCRIPTION

The human services department collects the following fees for the processing of applications, for the collection of child support and for certain transactions. The department is designated as the agency authorized to collect and administer child support payments as required by Title 4-D of the federal Social Security Act (27-1-8). The authority to collect fees for child support enforcement activities is provided in Section 454(6) of the Social Security Act. The following fees are only charged to clients who are not receiving cash assistance under the temporary assistance for needy families (TANF) program:

Non-TANF application fee	\$25.00
Location	\$60.00
Establishment of support obligation or paternity	\$150
Modifications	\$150
Enforcement	\$250
Filing fee	Actual Cost
Witness fees	Actual Cost
Blood tests	Actual Cost
Service of process	Actual Cost
Expert witness fees	Actual Cost
Court costs	Actual Cost
Internal revenue service full collection service	Actual Cost
Internal revenue service tax intercept service	\$25.00
Taxation and revenue department tax intercept service	\$20.00.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	510.0	617.0	579.0

Source: human services department

CHILD SUPPORT INCENTIVE PAYMENTS

DESCRIPTION

Under the federal temporary assistance for needy families (TANF) law, the federal government provides payments to the human services department for collecting child support payments based on certain performance criteria. These payments are called incentive awards.

The incentive award payments are deposited in a separate fund of the child support enforcement division of the human services department. Amounts in this fund are appropriated by the legislature for the use of the division.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	629.0	580.0	1,729.0

Source: human services department

CHILD SUPPORT PAYMENT RECOVERIES

DESCRIPTION

Under the New Mexico Works Act (27-2B-1 to 27-2B-20) and Public Assistance Act (27-2-1 to 27-2-47), a noncustodial parent is required to reimburse the human services department for cash assistance payments paid to the children and spouse or former spouse of the noncustodial parent. If the noncustodial parent has a child support order that is less than the amount of the public assistance payments, this lesser amount is to be paid to the department (27-2-28).

The recovery of child support payments is also mandated by the federal temporary assistance for needy families (TANF) law, and the human services department acts as an agent for the federal government in collecting these payments. As the single state agency for the enforcement of child and spousal support obligations pursuant to federal law, the department disperses the appropriate share of child support payment collections to the federal government.

The state share of child support payment collections is deposited in a separate fund of the child support enforcement division of the human services department. Amounts in this fund are appropriated by the legislature for the use of the division.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	2.0	4.0	11.0

Source: human services department

COUNTY-SUPPORTED MEDICAID FUND PAYMENTS

DESCRIPTION

Every county is required to pay to the state the following amount to help fund the state medicaid program:

- the proceeds from 1/16 of 1% gross receipts tax imposed under Section 7-20E-18 NMSA 1978 and known as the county health care gross receipts tax; or
- an amount equal to a gross receipts tax rate of 1/16 of 1% applied to the taxable gross receipts during the prior fiscal year of persons engaging in business in the county (27-10-4).

If a county levies the county health care gross receipts tax, the taxation and revenue department collects the tax and distributes the amount collected monthly to the county-supported medicaid fund. If a county provides an amount equivalent to a 1/16 of 1% gross receipts tax, the county must pay to the state treasurer one-fourth of the annual amount due to the county-supported medicaid fund by the last day of March, June, September and December of each year. The county may use funds from any existing authorized revenue source to make this payment (27-10-4).

Money in the county-supported medicaid fund is appropriated annually by the legislature to support the state medicaid program and primary care health care services (9% is earmarked for primary care) and for administration (up to 3% may be used for administration) (27-10-3).

MEDICAID ESTATE RECOVERY PAYMENTS

DESCRIPTION

The Medicaid Estate Recovery Act requires the human services department to seek recovery from the estate of an individual for certain medical assistance payments made on behalf of that individual for inpatient care services in a nursing facility, an intermediate care facility for the mentally retarded or another medical institution. Recovery is also required for other nursing facility services, home-based and community-based services and related hospital and prescription drug services on behalf of an individual who was 55 years of age or older when he received medical assistance (27-2A-4).

The human services department is authorized to compromise, settle or waive recovery when deemed to be in the best interests of the state (27-2A-5). Recovery is to be waived if it would cause "an undue hardship" as set out in rules by the department (27-2A-6). Recovery is only allowed if the decedent does not have a surviving child who is under 21 years of age or who is blind or disabled (27-2A-7).

Estate recovery receipts are collected by the human services department. Under federal law, the federal share of payments is distributed to the federal government. The state share is credited to the general fund (6-4-2).

The Medicaid Estate Recovery Act became effective March 7, 1994.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	2,093.0	2,453.0	17.0

Source: human services department

MEDICAID PRESCRIPTION DRUG REBATES

DESCRIPTION

The human services department is the state agency designated to cooperate with the federal government in the administration of the federal medicaid program. Program funding and administrative rules for medicaid are governed both by federal law and regulation and state law and rule.

Under Title 42 of the federal Social Security Act, in order for state medicaid programs to pay for certain outpatient drugs, the state must enter into an agreement with an approved drug manufacturer to receive a rebate of part of the amount paid to providers for the approved drug. The rebate amounts are paid by the manufacturer to the state each calendar quarter based on information provided by the state on the number of dosage units of each covered outpatient drug dispensed under the state medicaid plan during the quarter.

Drug rebates are collected by the human services department. The federal share of the payments is distributed to the federal government, and the state share is credited to the medicaid fund of the department. Amounts in this fund are appropriated annually by the legislature for support of the state medicaid program.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	12,005.0	2,774.0	1,568.0

Source: human services department

MEDICAL ASSISTANCE THIRD PARTY LIABILITY PAYMENTS

DESCRIPTION

The human services department is the state agency designated to cooperate with the federal government in the administration of the federal medicaid program. Program funding and administrative rules for medicaid are governed both by federal law and regulation and state law and rule.

Under state law, the human services department is required to "make reasonable efforts to ascertain any legal liability of third parties who are or may be liable to pay all or part of the medical cost of injury, disease or disability of an applicant or recipient of medical assistance". When the department makes medical assistance payments on behalf of a recipient, it "is subrogated to any right of the recipient against a third party for recovery of medical expenses to the extent that the department has made payment" (27-2-23).

State law explicitly provides that the federal government is entitled to a share of any amounts recovered from third party liability payments (27-2-24). Federal regulation provides more explicit details about how liability payments are to be distributed and used.

Third party liability payments are collected by the human services department. The federal share of payments is distributed to the federal government, and the state share is credited to the medicaid fund of the department. Amounts in this fund are appropriated annually by the legislature for support of the state medicaid program.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	970.0	580.0	744.0

Source: human services department

**PATIENT CARE REVENUES
OF STATE HOSPITALS AND OTHER INSTITUTIONS**

DESCRIPTION

The department of health operates a number of hospitals and other institutions for the care and treatment of indigent patients. When possible, the patient pays a portion of the cost. Receipts below show private payments, including private insurance reimbursements, and government payments made on behalf of individuals.

All receipts are collected by the named hospitals or state departments and deposited in separate accounts of the department of health. Amounts in these accounts are appropriated annually by the legislature to be used for the care and treatment of patients.

SOLE COMMUNITY PROVIDER HOSPITAL PAYMENTS

DESCRIPTION

The human services department, as part of the state medicaid plan, may collect payments from counties that have a hospital that qualifies as "sole community provider hospital" under federal medicare guidelines and match those revenues with federal medicaid revenues in order to provide payments for indigent health care provided by sole community provider hospitals (27-5-16).

Counties participating in the sole community provider program must transfer to the state treasurer by the last day of March, June, September and December of each year an amount equal to one-fourth of the county's annual payment amount, as calculated by the human services department (27-5-6).

Payments are deposited in the sole community provider fund. Money in the fund is appropriated to the human services department to make sole community provider hospital payments pursuant to the state medicaid program (27-5-6.1). Money in the fund shall be remitted back to the individual counties from which it came if federal medicaid matching funds are not received for making sole community provider payments (27-5-6.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	NA	NA	21,418.0	33,061.0	38,272.0

Source: human services department

Charges for Goods & Services

BORDER AUTHORITY FEES AND CHARGES

DESCRIPTION

The border authority may fix, alter, charge and collect tolls, fees or rentals and may impose any other charges for the use of property or for services rendered by any authority facility, program or service (58-27-14).

Revenues from fees and charges are collected by the border authority and deposited in the border authority fund. Amounts in this fund are appropriated to the authority for the purpose of carrying out the provisions of the Border Development Act (58-27-25).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

Source: department of finance and administration

COMMISSIONER OF PUBLIC LANDS FEES

DESCRIPTION

RATE: The commissioner of public lands is authorized to charge the following fees:

- the actual cost of copies of records, plats, maps, graphs, recordings, tapes, etc., with a charge of \$1.50 for certification (19-1-21);
- a fee set by the commissioner of public lands by rule for an application to purchase or lease state lands (19-7-2);
- \$1.00 per instrument for filing and recording on any instrument in assigning state land leases and purchase contracts as collateral security (19-7-44);
- \$10.00 for filing and recording of a stipulation making the terms and conditions of Sections 19-8-14 through 19-8-33 NMSA 1978 a part of an existing lease (19-8-20); and
- adequate, reasonable and uniform fees set by rule of the commissioner of public lands for the filing and recording of oil and gas lease instruments (19-10-37).

COLLECTED BY: All fees are collected by the commissioner of public lands.

DISPOSITION: Fees are credited to the state lands maintenance fund for the administration of the state land office (19-1-21, 19-7-2, 19-7-44, 19-8-20 and 19-10-37).

**CRIME LABORATORY FEES
FOR DWI AND CONTROLLED SUBSTANCE TESTS**

DESCRIPTION

RATE: A person convicted of a violation of DWI (driving under the influence of intoxicating liquor or drugs as defined in Section 66-8-102 NMSA 1978 or in any relevant municipal ordinance) shall be assessed by the court, in addition to any other fee or fine, a fee of \$65.00 to defray the costs of chemical and other tests used to determine the influence of liquor or drugs (31-12-7).

A person convicted of a violation of the provisions of the Controlled Substances Act or a person convicted of distribution or possession of a controlled substance pursuant to a municipal ordinance shall be assessed a fee of \$75.00 to defray the costs of chemical and other analyses of controlled substances (31-12-8).

COLLECTED BY: Fees are collected by the courts.

DISPOSITION: Fees are transmitted monthly to the administrative office of the courts and credited to the crime laboratory fund. Money in this fund that is derived from the crime laboratory fees is appropriated to the administrative office of the courts for payment of the costs incurred by the scientific laboratory division of the department of health, the state police crime laboratory division and the Albuquerque police crime laboratory for chemical and other tests and analysis (31-12-9).

DNA IDENTIFICATION FEES

DESCRIPTION

The DNA Identification Act requires certain persons convicted of a felony offense to provide one or more samples of biological material suitable for DNA testing to the "administrative center", which is designated by the secretary of public safety. The administrative center provides for the collection, storage, testing, maintenance and comparison of samples and DNA records for forensic purposes (29-16-4).

RATE: A DNA identification fee of \$100 is assessed by the court when a covered offender is convicted (29-16-11).

COLLECTED BY: Fees are collected by the courts.

DISPOSITION: Receipts are deposited in the DNA identification system fund. Money in the fund is appropriated to the administrative center for paying expenses incurred in the administration of the DNA Identification Act. The administrative center may use money in the fund for loans or grants of money, equipment or personnel to any law enforcement agency, correctional facility, judicial agency, the public defender department or the office of the medical investigator upon recommendation of the DNA oversight committee (29-16-13).

FEDERAL SURPLUS PROPERTY CHARGES

DESCRIPTION

The general services department may enter into contracts with the United States government to acquire designated, surplus real or personal property (15-4-2). The property is then allocated to an eligible donee such as a hospital, university, fire department, etc. A service charge, paid by the eligible donee, is based on the federal government's acquisition cost and the fair market value of the property.

DISPOSITION: Revenues received by the general services department are deposited in the surplus property revolving fund. Money in this fund is appropriated to the department for the purpose of carrying out activities relating to the sale of surplus property (15-4-3).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	357.9	283.7	212.6	220.5	380.1

Source: general services department

FIREFIGHTER TRAINING ACADEMY USE FEE

DESCRIPTION

The state fire marshal is responsible for establishing and conducting training programs for teaching firemen proper methods of preventing and extinguishing fires. The office of the state fire marshal within the public regulation commission has established a firefighter training academy for this purpose.

The state fire marshal may charge fees for use of the firefighter training academy. However, no fee shall be charged the state of New Mexico or any of its agencies, instrumentalities or political subdivisions (8-8-9.1).

DISPOSITION: All fees are deposited into the firefighter academy use fee fund. Money in the fund shall be available for appropriation to the state fire marshal for paying the operating and capital expenses of the firefighter training academy (8-8-9.1).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	76.2	78.6	89.4	120.0	59.2

Source: state fire marshal

**FOREST FIRE PROTECTION CONTRACTS, SALES
OF CONFISCATED TREES AND OTHER WOODY MATERIAL AND TREE SALES**

DESCRIPTION

Sales of Confiscated Trees and Woody Material: The Forest Conservation Act authorizes a forest agent, ranger or other law enforcement officer to seize any trees or other woody material (defined as branches, bush, saplings, shrubs, etc.) cut or removed illegally from public or private land and, upon determination of the appropriate court, to sell them (68-2-26).

DISPOSITION: Receipts from sales of seized material are deposited in the forest land protection revolving fund. Amounts in this fund may be expended by the forestry division of the energy, minerals and natural resources department for the administration and enforcement of the Forest Conservation Act (68-2-28).

Sales of Trees: The forestry division of the energy, minerals and natural resources department is authorized to sell or grant trees to individuals or groups "to provide for effective planting of trees throughout the state..." and to adopt rules "necessary or appropriate to administer and achieve the purposes of the New Mexico Forest Re-Leaf Act and the conservation planting revolving fund" (68-2-32).

DISPOSITION: Receipts from the sales of seedlings are deposited in the conservation planting revolving fund. Amounts in this fund may be expended by the forestry division "for the purpose of purchasing, selling or distributing trees to New Mexico landowners, schools, civic or community groups or other organizations..." (68-2-21).

Forest Fire Protection Contracts: The forestry division of the energy, minerals and natural resources department is authorized by the Forest Conservation Act to contract with the United States secretary of agriculture, the commissioner of public lands and private landowners to prevent and suppress forest fires, brush fires, grass fires and other wild fires, to do research, to establish nurseries and to do all other acts necessary to carry out provisions of federal acts designed for forest conservation or rural fire defense purposes (68-2-6).

Note: According to the forestry division, this contract authority to provide services on a fee basis has not been used in recent years.

DISPOSITION: Receipts from cooperative contracts are deposited in a special suspense fund and transferred to the general forest conservation fund (68-2-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Sales of trees	122.8	110.9	160.2	188.4	159.7
Forest land protect	0.0	0.0	0.0	0.0	0.0

Source: energy, minerals and natural resources department

GAME AND FISH DEPARTMENT SALES

DESCRIPTION

The department of game and fish publishes the magazine *New Mexico Wildlife* and books devoted to sportsmen's interests. Proceeds are deposited in the game protection fund (17-1-14).

Confiscated game and fish are sold by the officer making the seizure. Proceeds from the sale, if made by a salaried officer, go to the game protection fund; if made by a nonsalaried officer, one-half goes to the officer and one-half to the game protection fund (17-2-21). If confiscated fish or game is held as evidence, it is sold as soon as possible after filing of appeal. The proceeds are deposited in the game protection fund (17-2-22).

Beaver pelts and other pelts, feathers, etc., may be sold or taken by a holder of a permit to capture or destroy protected game that is damaging crops or property. One-half of the proceeds is deposited in the game protection fund and the other half is given to the permit holder (17-3-31).

The state game commission has authority to sell severable products from its lands when "such transaction will be in the interest of the commission...". Proceeds are deposited in the game protection fund (17-4-3).

HEALTH INFORMATION SYSTEM SERVICE FEES

DESCRIPTION

RATE: The New Mexico health policy commission may collect a fee of up to \$100 per hour to offset the costs of producing special reports using data in the health information system. Entities contributing data to the system are charged a reduced rate (24-14A-9).

Fee amounts are set by rule of the New Mexico health policy commission. For fiscal year 2008 the following fees apply:

- single copies of health information system annual reports, free;
- all other routine reports, \$10.00 per report, except data providers receive one copy free;
- previously prepared non-routine report, \$20.00;
- preparing data and non-routine reports for data providers, \$30.00 per analyst-hour; for state agencies, \$45.00 per analyst-hour; for all others, \$60.00 per analyst-hour; and
- electronic media reports, cost of the magnetic tape or diskette plus hourly charge as above.

COLLECTED BY: Fees are collected by the New Mexico health policy commission.

DISPOSITION: Receipts are deposited in a special budget account. Revenues from fees are appropriated to the commission to carry out the provisions of the Health Information System Act (24-14A-9).

INSURANCE COMPANY EXAMINATION COSTS

DESCRIPTION

The superintendent of insurance of the public regulation commission "shall, as often as he deems advisable, examine or investigate the affairs, transactions, accounts, records and assets of each authorized insurer..." (59A-4-5). The superintendent is also required to examine each proposed insurer applying for an initial certificate of authority to transact insurance in the state.

The person examined shall pay "all reasonable costs and expenses of the examination..." (59A-4-14). Fees for records examinations are authorized for: surplus line brokers (59A-14-13); nonprofit health care plans (59A-47-17); holding companies (59A-37-23); health maintenance organizations (59A-46-9); and motor clubs (59A-50-8).

If examiners are employees of the insurance division, the payments shall be deposited in the insurance examination fund. Money in this fund is appropriated to the superintendent of insurance of the public regulation commission to be used for expenses of examination. Any balance in the fund in excess of \$20,000 at the end of the fiscal year reverts to the general fund (59A-4-14).

LAW ENFORCEMENT TRAINING TUITION FEES

DESCRIPTION

The New Mexico law enforcement academy provides basic and advanced law enforcement training to state, local and special police officers, police radio dispatchers and law enforcement youth cadet corps members. The academy is governed by the New Mexico law enforcement academy board, which is administratively attached to the department of public safety.

The New Mexico law enforcement academy board may "accept donations, contributions, grants or gifts from whatever source for the benefit of the academy, which donations, contributions, grants or gifts are appropriated for the use of the academy" (29-7-4).

The New Mexico law enforcement academy charges fees for tuition and room and board for advance training and special classes at the academy. The academy cannot charge "local public bodies or New Mexico Indian tribes or pueblos for any expenses associated with providing basic law enforcement training programs..." (29-7-12). The academy also collects classroom rental charges from agencies wishing to use the training facilities. Fees are established by the New Mexico law enforcement academy board as part of its general operational authority (29-7-4).

DISPOSITION: All fees collected by the New Mexico law enforcement academy are deposited in the law enforcement training and recruiting fund. Revenues in the fund are appropriated by the legislature for the expenses of the training and recruiting division of the department of public safety (29-7-12).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	258.2	192.9	223.5	236.5	229.9

Source: department of public safety

LEGISLATIVE BILLS AND LOCATOR SALES

DESCRIPTION

The "feed bill", which is the act appropriating money for the expenses of the legislature passed every session, provides for the sale of bills, resolutions, memorials and the daily bill locator to members of the public.

RATE: The 1998 "feed bill" specified that a complete set of bills, resolutions and memorials would cost \$300. Additional single copies of items of legislation would cost the greater of \$1.00 or \$.10 per page. The daily bill locator costs \$75.00 for the entire session.

COLLECTED BY: Fees are collected by the legislative council service.

DISPOSITION: The disposition of receipts is set annually in the "feed bill". For the last several years, receipts have been deposited in the legislative expense fund, which acts as a clearing account. Balances in this fund are then transferred to the general fund (6-4-2).

MINE SAFETY TRAINING FEE

DESCRIPTION

The state mine inspector at the New Mexico institute of mining and technology is authorized to charge fees to mining companies for mine safety training given to company personnel (69-8-5.1).

RATE: The amount of the fees shall be determined by the inspector after consultation with the mining safety advisory board (69-8-5.1).

COLLECTED BY: Fees are collected by the state mine inspector.

DISPOSITION: Receipts are deposited in the state mine inspector fund. Amounts in this fund are to be used to assist in the funding of the state mine inspector (69-8-5.1 and 69-8-5.2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

According to the state mine inspector, this fee has never been implemented.

Source: state mine inspector

MOTOR VEHICLE ACCIDENT REPORT AND COPY FEES

DESCRIPTION

New Mexico state police officers, who are part of the department of public safety, are required to make a written report of all motor vehicle accidents investigated. The fee for copies of these reports is established by the secretary of public safety (29-2-25).

The department of public safety also provides copies of offense reports, criminal record checks and fingerprinting services. Fees are established by department policy to recover the cost of providing these services and copies under the department's general regulatory authority.

RATE: The following fees are established for each service:

- photo fees (accident and offense reports), \$1.00;
- fingerprinting, \$5.00;
- criminal record check, \$10.00;
- certified copy of report, \$10.00; and
- special searches, \$20.00 plus report fee.

COLLECTED BY: Fees are collected by the department of public safety.

DISPOSITION: Receipts are deposited in a special revenue account of the department. Proceeds in the account are appropriated annually by the legislature to the department.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	600.6	623.5	610.1	753.3	736.1

MUSEUM GIFTS, ADMISSION FEES AND OTHER INCOME

DESCRIPTION

The board of regents of the museum of New Mexico; the directors of the museum division, the natural history and science museum division, the New Mexico farm and ranch heritage museum division and the space center commission; and the executive director of the Hispanic cultural division, all of which are part of the cultural affairs department, may solicit and receive gifts for museum purposes, rent museum premises, publish and sell journals and publications and impose admission fees (18-3-3, 18-3-5, 18-3A-9, 18-7-3, 18-11-8 and 18-12-7).

DISPOSITION: Funds are deposited in special revenue accounts of the cultural affairs department and appropriated by the legislature for museum purposes. In the case of gifts, funds are used for the purposes specified by the donor (18-3-5).

NEW MEXICO COMPILATION COMMISSION SALES

DESCRIPTION

The New Mexico compilation commission is responsible for publishing, selling and distributing the *New Mexico Statutes Annotated*, opinions and rules of the supreme court and court of appeals (*New Mexico Reports*), attorney general opinions, compliance guides and informational brochures, the magistrate and metropolitan benchbooks and the *Juvenile Probation Officers Manual* (12-1-3 and 12-1-3.1).

"The New Mexico compilation commission shall receive all opinions of the attorney general and shall publish and sell bound annual volumes ... at a price ... not less than the replacement cost ... plus a markup of not less than 25% nor more than 50%..." (8-5-6).

"The New Mexico compilation commission shall receive all opinions of the supreme court and court of appeals [and] cause them to be published in bound volumes to be known as the New Mexico reports...". The price shall "not be less than the replacement cost ... plus a markup of not less than 25% nor more than 50%..." (34-4-2).

The cost of annual supplements and replacement indexes for *New Mexico Statutes Annotated* shall be paid by state, county and district officers who have been assigned sets of the compilation. A fee shall be charged for replacing lost volumes (12-1-4).

All income from the sales of documents by the New Mexico compilation commission are credited to the New Mexico compilation fund (8-5-7, 12-1-4 and 34-4-2). Amounts in this fund are appropriated annually by the legislature to the commission for carrying out its duties.

NEW MEXICO MAGAZINE SALES

DESCRIPTION

New Mexico Magazine is published monthly by the tourism department.

DISPOSITION: Although not explicitly authorized by law, receipts from advertising and sales of the magazine and other publications are deposited into a special account of the tourism department and appropriated by the legislature to defray costs of publication.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	4,057.8	4,048.0	4,170.6	4,144.7	4,199.6

Source: tourism department

ORPHAN HAZARDOUS MATERIALS CHARGES

DESCRIPTION

When an owner of hazardous substances or radioactive material cannot be found and the materials constitute a threat to public safety or property, the department of public safety may contract for the disposal of the orphan hazardous materials. The department may assess charges against a party identified as responsible for orphan hazardous materials for costs incurred in the cleanup of the materials and for damage to state property (74-4B-14).

Amounts received in payment of assessments for cleanup of the orphan hazardous materials are deposited in the orphan material recovery fund (74-4B-14). Money in this fund is appropriated to the department of public safety for the purpose of contracting for the disposal of orphan hazardous materials (74-4B-13).

Amounts received in payment of assessments for damage to state property are to be used for repair of the damage (74-4B-14).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

Source: department of public safety

PETROLEUM STANDARD LABORATORY SERVICES FEES

DESCRIPTION

The director of the New Mexico department of agriculture is authorized to maintain and operate a petroleum product testing laboratory to ensure that all petroleum products offered for sale in New Mexico meet prescribed standards (57-19-28). The director establishes and publishes a schedule of fees to recover the cost of services performed at the request of a person or firm (57-19-34).

The fees are applicable when the services are for the personal benefit of the owner of the substance submitted for analysis.

COLLECTED BY: Fees are collected by the New Mexico department of agriculture.

DISPOSITION: Receipts are deposited with the business office of New Mexico state university for use by the department of agriculture in carrying out the provisions of the Petroleum Products Standards Act (57-19-35).

PURCHASING AGENT FEES

DESCRIPTION

The state's central purchasing office, the purchasing division of the general services department, must notify bidders of proposed purchases involving expenditures of over \$10,000 and may charge fees for this service. Fees are set by the division based on "the actual, direct cost of furnishing copies of the notice or invitation for bids to the prospective bidders" (13-1-104).

COLLECTED BY: Fees are collected by the purchasing division of the general services department.

DISPOSITION: Receipts are deposited in a special revenue account at the department. Revenues in the account are appropriated by the legislature to be "used exclusively for the purpose of furnishing copies of the notice ... to prospective bidders" (13-1-104).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	186.5	189.7	178.6	168.9	137.3

Source: general services department

RENTAL OF STATE ARMORIES

DESCRIPTION

The state armory board of the department of military affairs is authorized to sell, exchange or lease armory property when it determines the property is no longer necessary or suitable for armory purposes (20-8-3). Local armory boards are authorized to rent all or part of an armory facility to an individual or organization for a limited and specified purpose (20-8-4).

DISPOSITION: Revenues from sales or long-term leases are collected by the state armory board and deposited in the state armory board fund. Revenues from short-term rentals are collected by the local armory boards, and these revenues, less amounts for reasonable expenses of the state armory board and operating costs of its armories, are deposited quarterly in the state armory board fund (20-8-5). Amounts in this fund are appropriated for the use of the state armory board in carrying out its duties (20-8-5).

SALES OR LEASES OF PROPERTY BY STATE AGENCIES

DESCRIPTION

State agencies are authorized to sell, lease or otherwise dispose of property as follows:

- Obsolete, worn-out or unusable personal property with a current resale value of \$5,000 or less may be disposed of by negotiated sale or donation to other state agencies, local public bodies, school districts or state educational institutions or by competitive sealed bid or public auction (13-6-1).
- Real or personal property with a current resale value in excess of \$5,000 but less than \$100,000 may be sold, leased or otherwise disposed of by a state agency with approval of the state budget division of the department of finance and administration (13-6-2). Certain sales and leases within this category also require approval of the state board of finance (13-6-2.1).
- Real property with a current resale value of \$100,000 or more may be sold, leased or otherwise disposed of by a state agency, but only after approval of the state legislature (13-6-3).

DISPOSITION: Proceeds from the disposition of property are generally deposited in the operating account of the relevant agency, and amounts are appropriated annually by the legislature for operations of the agency.

RECEIPTS: Information is not available on the total amount of proceeds from the disposition of property for all state agencies.

SCHOOL BUS ADVERTISEMENT RECEIPTS

DESCRIPTION

Beginning June 20, 1997, local school boards are authorized to sell advertising space on the interior or exterior of school buses (22-28-1). All school bus private owners that provide school transportation services under lease to a school district may lease space on their buses to the school district for the purpose of selling commercial advertisements (22-28-2).

RATE: The amount of fees charged for advertisements is determined by the local school district (22-28-3).

COLLECTED BY: Fees are paid to the local school district.

DISPOSITION: Receipts are deposited in the school bus advertising fund (22-28-4). Money in this fund is distributed as follows:

- 60% to each school district in proportion to the amount the school district contributed to the fund to be used for the school district's technology plan; and
- 40% to middle and junior high schools in proportion to school membership to be used for extracurricular activities (22-28-5).

According to the public education department, no advertising revenues have been collected as of June 30, 2004.

SCIENTIFIC LABORATORY SERVICES

DESCRIPTION

The scientific laboratory division of the emergency medical services bureau of the department of health provides a number of services on a fee-for-service basis. Some of the services are specifically provided for by statute, including the testing of dairy product samples (25-7A-19) and the certification of operators using equipment for alcohol breath testing (24-1-22). Other services are provided under the general operating authority of the division.

SEED TESTING FEES

DESCRIPTION

The board of regents of New Mexico state university is charged with the responsibility of enforcing the Seed Law. The board may provide for "making purity and germination tests of seed for farmers and dealers upon request..." and may fix and collect charges for any tests made (76-10-18).

COLLECTED BY: Fees are collected by the director of the New Mexico department of agriculture.

DISPOSITION: Receipts are deposited in the comptroller's office at New Mexico state university for use in enforcing the Seed Law (76-10-18).

SESSION LAW SALES

DESCRIPTION

The secretary of state publishes the official volumes of the session laws enacted by each legislature and approved by the governor (8-4-6). The volumes are sold at a price sufficient to cover the cost of publication.

COLLECTED BY: Receipts are collected by the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

RECEIPTS: The office of the secretary of state does not record these revenues separately. They are included under PARTNERSHIP FILING FEES AND OTHER MISCELLANEOUS FEES CHARGED BY THE SECRETARY OF STATE, page 218.

STATE CHEMIST FEES

DESCRIPTION

All chemical work that the public interest of the state may demand shall be done by or be under the supervision of the state chemist of New Mexico. The state chemist is the professor of chemistry at New Mexico state university in charge of the state chemical laboratory. All charges for the work done by the state chemist "shall be just and equitable..." (21-9-1).

COLLECTED BY: Fees are collected by the state chemist.

DISPOSITION: Receipts are credited to a fund at New Mexico state university for the maintenance of the state chemical laboratory (21-9-1).

STATE FAIR ADMISSION FEES AND OTHER INCOME

DESCRIPTION

The state fair commission may "charge entrance fees and admissions and lease stalls, stand and restaurant sites ... arrange entertainments..." (16-6-4). All receipts of the commission are retained for administering the state fair.

The state fair commission, as the operator of the racetrack at the state fair (a class A licensee with gross wagers of \$10 million or more per year), retains the following revenues:

- a commission of 18.75% of the total amount wagered on win, place and show, of which 5/8% is allocated to the New Mexico horse breeder's association;
- a commission of 21% to 25% of amounts wagered on "exotic wagering", of which 1 3/8% is allocated to the New Mexico horse breeder's association;
- the odd cents of redistributions to the wagerer over the next lowest multiple of 10, of which 50% must be allocated to purses; and
- 33 1/3% of all uncollected winnings after 60 days (60-1-10).

Fifty percent of these amounts, less money allocated to the New Mexico horse breeder's association and certain other specified expenses, must be allocated to race purses (60-1-10). The remainder can be used by the state fair for general purposes.

STATE LANDS REIMBURSABLE SALES AND ADVERTISING EXPENSE

DESCRIPTION

The commissioner of public lands is authorized to charge necessary expenses for advertising and other expenses in the management, protection, sale or lease of state lands to the particular fund for the benefit of which the selections or locations of state lands are made (19-1-14).

DISPOSITION: Receipts are credited to the state lands maintenance fund and used to pay sales and advertising expenses (19-1-11).

STATE PARKS CONCESSION AND OTHER INCOME

DESCRIPTION

The state parks division of the energy, minerals and natural resources department is authorized to enter into contracts for concessions in state parks. Contracts may not exceed 30 years and may contain provisions for the payment of rentals, fees or percentage of income or profit. Contracts must be approved by the state board of finance (16-2-9).

The state parks division has authority to adopt rules for each park with the goal that the park "may be made as nearly self-supporting as possible" (16-2-7). Under this authority, the division charges various admission and use fees for overnight camping. The division is also authorized to accept gifts for park and recreation purposes (16-2-18).

DISPOSITION: All money derived from the operation of state parks and recreation areas may be pledged for the retirement of bonds issued under the State Park and Recreation Bond Act (16-2-20 to 16-2-29), appropriated by the legislature for state park and recreations purposes or used "for the purpose of acquiring, developing, operating and maintaining state park and recreation areas..." (16-2-19). Expenditures must be made in accordance with budgets approved by the department of finance and administration (16-2-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Admissions	987.6	1,004.0	1,236.3	1,602.0	1,387.0
Land Rentals	229.5	228.2	81.5	47.0	53.3
Boat Registration	451.5	482.5	513.5	534.0	589.7
Boat Excise	363.3	306.7	218.8	425.8	607.9
Concessions	264.8	280.3	234.2	240.5	300.2
Camping fees	1,950.9	1,996.4	2,063.6	2,052.0	1,879.4
Other	124.1	42.9	63.6	202.9	287.6
Total	4,371.7	4,341	4,411.5	5,104.2	5,105.1

Source: energy, minerals and natural resources department

STATE POLICE SALES OF FORFEITURES

DESCRIPTION

Under the Controlled Substances Act, property subject to forfeiture and disposal may be seized by the appropriate law enforcement agency subject to an order issued by the district court.

DISPOSITION: Proceeds from the sales of forfeitures are generally deposited in the general fund of the state, county or municipality responsible for the forfeiture. However, proceeds from the sale of property seized by the state police are not reverted to the state's general fund, but are deposited in the regular operating account of the department of public safety and appropriated annually by the legislature to support controlled substance enforcement (30-31-35).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	235.4	20.7	29.6	25.4	18.3

Source: department of public safety

STATE POLICE SECURITY SERVICES

DESCRIPTION

The state police have broad authority as conservators of the peace within the state and for enforcing state laws. Using these powers, the New Mexico state police division of the department of public safety provides security services for various private and governmental entities for which reimbursement is received.

The New Mexico state police division of the department of public safety enters into formal contracts with entities receiving security services that specify the reimbursement rates to be charged. Reimbursement receipts are deposited in the department's regular operating fund, and amounts are appropriated annually by the legislature for department expenses.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	480.4	496.6	606.1	494.4	611.5

Source: department of public safety

TAXATION AND REVENUE DEPARTMENT COLLECTION CHARGES

DESCRIPTION

RATE: The revenue processing division of the taxation and revenue department is authorized to deduct up to 3% of the tax collected under the following programs:

- county gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-9);
- county emergency gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-12);
- county hospital emergency gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-12.1);
- special county hospital gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-13);
- county fire protection excise tax (7-1-6.41, 7-20E-7 and 7-20E-15);
- county environmental services gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-17);
- county health care gross receipts tax_ (7-1-6.41, 7-20E-7 and 7-20E-18);
- county infrastructure gross receipts tax (7-1-6.41, 7-20E-7 and 7-20E-19);
- local hospital gross receipts tax (7-1-6.41, 7-20C-3 and 7-20C-6);
- municipal gross receipts tax, 3% of the portion of collections from the tax rate in excess of .5% (7-19D-7 and 7-19D-9);
- municipal infrastructure gross receipts tax (7-19D-7 and 7-19D-11);
- municipal environmental services gross receipts tax (7-19D-7 and 7-19D-10);
- supplemental municipal gross receipts tax (7-19-12 and 7-19-15);
- boat fees (7-1-6.41 and 66-12-5.1);
- water conservation fee (7-1-6.41 and 74-1-13);
- telecommunications relay service surcharge (63-9F-11); and
- solid waste assessment fee (74-9-39).

Additional fees of .6% net collections of all county option gross receipts taxes and 2% of municipal gross receipts tax are temporarily authorized to fund TRIMS (taxation and revenue information and management system). Authorization of these additional fees is set to expire July 1, 2000 (7-1-6.41).

The revenue processing division of the taxation and revenue department is authorized to deduct up to 5% of the tax collected under the workers' compensation fee program.

DISPOSITION: Collections of administrative fees are deposited in the general fund (63-9F-11 and 66-12-20). The additional administrative fees on local option gross receipts taxes, boat fees and solid waste assessment fees are distributed to the New Mexico finance authority to pay principal and interest on bonds issued to fund TRIMS (7-1-6.41).

VETERINARY DIAGNOSTIC SERVICES

DESCRIPTION

The New Mexico department of agriculture, as part of its general statutory authority, provides analyses of tissue and serum samples submitted by New Mexico veterinarians and responds with diagnostic information as required. Fees are charged to defray the cost of laboratory analyses (76-1-2).

COLLECTED BY: Fees are collected by the New Mexico department of agriculture.

DISPOSITION: Receipts are credited to a fund at New Mexico state university for the use of the New Mexico department of agriculture.

VOLUNTARY REMEDIATION AGREEMENT FEES

DESCRIPTION

An owner or prospective owner or operator of a contaminated site under the jurisdiction of the department of environment may apply to the department to enter into an agreement under the Voluntary Remediation Act. An applicant must pay an application fee to the department and, if the application is accepted, pay all costs of the department's oversight of the voluntary remediation (74-4G-5).

COLLECTED BY: All application fees and oversight payments are collected by the department of environment.

DISPOSITION: Receipts are deposited in the voluntary remediation fund. Money in the fund is appropriated annually by the legislature to the department for the purpose of administering the Voluntary Remediation Act (74-4G-11).

VOTING RECOUNT AND VOTING MACHINE RECHECK CHARGE

DESCRIPTION

An applicant for a voting recount or voting machine recheck shall, in the case of an office for which the state canvassing board issues a certificate of nomination or election, deposit with the secretary of state a deposit fee or surety bond. The deposit or surety bond shall be security for the payment of the costs and expenses of the recount or recheck in case the results of the recount or recheck are not sufficient to change the results of the election (1-14-15).

RATE: The deposit or surety bond is \$50.00 per precinct for a voting recount and \$10.00 per voting machine for a machine recheck. The actual costs for the recount or recheck shall be paid by the applicant if no error or fraud appears to be sufficient to change the winner of the election. If the winner of the election is changed, no charge is made to the applicant and the deposit or surety bond is returned.

COLLECTED BY: Amounts are collected by the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (6-4-2).

Interest Earnings

LAND GRANT PERMANENT FUND INVESTMENT INCOME AND DISTRIBUTIONS

DESCRIPTION

The land grant permanent fund is derived from proceeds of sales of state lands and royalties from mineral and timber production on those lands (6-8-1), 5% of the proceeds of sales of federal public lands (Enabling Act, Article 21, Section 9 of the constitution of New Mexico) and all earnings, including interest, dividends and capital gains derived from investment operations (Article 12, Section 2 of the constitution of New Mexico).

The permanent fund is invested by the state investment officer "in accordance with policy regulations promulgated by" the state investment council under the "prudent investor rule". Not more than 65% of the permanent fund may be invested at any given time in corporate stocks, and not more than 15% may be invested in international securities (Article 12, Section 7 of the constitution of New Mexico, as amended November 5, 1996). There is no upper limit on fixed income investments. For statutory restrictions on investments, see Section 6-8-9 NMSA 1978.

For the purpose of investment, the holdings of the beneficiaries are combined into one fund. Beneficiaries share in the income from investments in proportion to their share of the entire fund.

Prior to fiscal year 1998, interest earnings from investment of the land grant permanent fund were transferred to the beneficiaries, including the current school fund, which is a fund within the general fund. Capital gains from investments of fund balances were credited to the corpus of the fund.

In November 1996, voters approved a constitutional amendment changing the earnings procedures. Now, all earnings from investments of the land grant permanent fund, including interest, dividends and capital gains, are credited to the corpus of the fund. An annual distribution is then made to each beneficiary, including the current school fund (Article 12, Sections 4 and 7 of the constitution of New Mexico).

The amount of the annual distribution is 102% of the amount distributed in the immediately preceding fiscal year until the annual distributions equal 4.7% of the average year-end market values of the fund for the immediately preceding five calendar years. Thereafter, the amount of the annual distributions shall be 4.7% of the average year-end market values of the fund for the immediately preceding five calendar years.

Beginning in fiscal year 2001 the annual distribution was 4.7% of the average year-end market value of the fund for the immediately preceding five calendar years. In September 2003, the voters approved a constitutional amendment changing the distribution as follows:

Fiscal year 2004:	5.0%
Fiscal years 2005-2012:	5.8%
Fiscal years 2013-2016:	5.5%
Thereafter:	5.0%

The following figures represent income to the land grant permanent fund, income distribution and ending balances of the permanent fund.

RECEIPTS
(millions of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Beginning market value	6,692.9	6,808.2	7,663.8	8,268.1	9,131.1
New contributions	220.4	236.3	320.8	414.7	398.6
Total earnings	227.7	971.8	705.7	874.7	1,582.4
General fund distributions	332.8	352.5	422.2	426.4	438.9
Ending market value	6,808.2	7,663.8	8,268.1	9,131.1	10,673.2

Source: state investment council

SEVERANCE TAX PERMANENT FUND INVESTMENT INCOME AND DISTRIBUTIONS

DESCRIPTION

Since 1973, the portion of severance tax and oil and gas severance tax proceeds not required for retirement of severance tax bonds has been deposited in the severance tax permanent fund. The money in the fund shall not be expended, but shall be invested as provided by law (Article 8, Section 10 of the constitution of New Mexico).

The severance tax permanent fund is invested "... for two general purposes, to provide income to the fund and to stimulate the economy of New Mexico..." (7-27-5). Specific investment instruments to which severance tax permanent funds may be allocated are detailed in Sections 7-27-5.1 through 7-27-5.17 NMSA 1978.

Prior to fiscal year 1997, interest earnings from investment of the severance tax permanent fund were transferred to the severance tax income fund, which is a fund within the general fund. Capital gains from investments of fund balances were credited to the corpus of the fund.

In November 1996, voters approved a constitutional amendment changing the earnings procedures. Now, all earnings from investments of the severance tax permanent fund, including interest, dividends and capital gains, are credited to the corpus of the fund. An annual distribution is then made to the general fund to "be appropriated by the legislature as other general operating revenue is appropriated for the benefit of the people of the state" (Article 8, Section 10 of the constitution of New Mexico).

The amount of the annual distribution is 102% of the amount distributed in the immediately preceding fiscal year until the annual distributions equal 4.7% of the average year-end market values of the fund for the immediately preceding five calendar years. Thereafter, the amount of the annual distributions shall be 4.7% of the average year-end market values of the fund for the immediately preceding five calendar years.

As of fiscal year 2005, the distribution amount continued to be calculated as 102% of the previous fiscal year's amount.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Beginning market value	6,692,873.0	6,808,198.0	7,663,754.0	8,268,108.0	9,131,128.0
New contributions	220,471.0	236,278.0	320,810.0	414,694.0	398,603.0
Total return	227,638.0	971,804.0	705,743.0	874,770.0	1,617,308.0
General fund distributions	332,784.0	352,526.0	422,199.0	426,444.0	438,945.0
Ending market value	6,808,198.0	7,663,754.0	8,268,108.0	9,131,128.0	10,708,094.0

Source: state investment council

TREASURER'S INCOME

DESCRIPTION

Revenues reported as earnings on state balances, or treasurer's income, are derived from investment of the general fund balances and associated accounts. These funds consist of money in the tax administration suspense fund (in transit from collection to disbursement), the severance tax bonding fund, money appropriated to operate state agencies, various reserve accounts, the state's unappropriated surplus and money in other accounts such as those appropriated in present and previous fiscal years for capital projects that have not yet been completed. This money is invested by the state treasurer in various short-term instruments within a general category called treasurer's funds.

The state treasurer credits interest to self-earning accounts based on average daily balances for the month and the average yield on overnight investments. The financial control division of the department of finance and administration credits the residual of interest earned by the treasurer's funds to the general fund. Effective July 1, 2001, the state treasurer allocates to the general fund all earnings on and realized and unrealized gains and losses from the investment of all funds unless the allocation of earnings and realized and unrealized gains and losses are otherwise specifically provided for by law (6-10-2.1).

The two principal beneficiaries of self-earning accounts are the state road fund and the severance tax bonding fund. The latter fund receives interest from the investment of bond proceeds.

**EDUCATIONAL RETIREMENT BOARD
INVESTMENT AND OTHER INCOME**

DESCRIPTION

The educational retirement board (ERB) is the administrator of a cost-sharing, multiple-employer, public employee retirement system providing pension benefits for employees of state public schools, universities and colleges, junior colleges, technical vocational schools and regional education cooperatives. As of the end of June 2007, the number of ERB affiliates was:

	<u>Employers</u>	<u>Members</u>
Public School Districts	89	42,714
Colleges and Universities	15	17,959
Special Schools	5	571
State Agencies	10	396
Charter Schools	62	1,044
Total	181	62,684

The primary sources of income for the ERB plan are:

- investment income, with certain investment criteria provided by law (22-11-13);
- employer contributions for school districts and local administrative units that employ a member are equal to 10.15% of salary and will continue to increase up to 13.90% in FY 2012 (22-11-21); state universities contribute 3% of the earnings of members participating in the alternative retirement plan (22-11-49); and
- employee contributions, which are equal to 7.825% of salary will increase to 7.90% in FY 2009.

DISPOSITION: All membership fees, contributions from employers and employees, investment income, gifts, grants or bequests are deposited in the educational retirement fund. The state treasurer is the custodian of the fund and the ERB is the trustee of the fund (22-11-11).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Investment	160,929.3	923,928.4	656,111.6	887,217.8	1,360,224.2
Employer contributions	179,010.1	189,324.8	197,872.5	226,479.3	255,853.2
Member contributions	154,427.0	162,118.8	169,099.2	178,220.8	189,391.2
Other	4,344.0	4,200.8	4,028.6	3,866.9	4,331.5
Total	498,710.4	1,279,572.8	1,027,112.0	1,295,784.8	1,809,800.1

Source: educational retirement board

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
INVESTMENT AND OTHER INCOME**

DESCRIPTION

The public employees retirement association (PERA) is the administrator of a cost-sharing, multiple-employer, public employee retirement system providing pension benefits for employees of state government and other covered governmental units. As of the end of June 2007, the number of PERA affiliates was:

	<u>Affiliated Employers</u>
State Agencies	152
Cities	85
Counties	33
Special Districts	50
Housing Authorities	18
Hospitals	6
Volunteer Fire	<u>382</u>
Total	726

The PERA plan is a defined benefit plan that has eight divisions of members: state general, state police, state hazardous duty, municipal general, municipal police, municipal fire, municipal detention and legislature. The majority of state and municipal employees, excluding those covered under the separate Educational Retirement Act, participate in the plan. The PERA also administers retirement plans for judges, magistrates and volunteer firefighters.

The primary sources of income for the PERA plan are:

- investment income, with certain investment criteria provided by law (10-11-132);
- employer contributions, which for all divisions, except legislative, are based upon a percentage of salary and range from 7% to 25.72%, depending on the division (10-11-20 through 10-11-115.6); and
- employee contributions, which are also a percentage of salary and range from 4.78% to 16.65% (10-11-19 through 10-11-115.5).

As of June 30, 2007, the number of PERA members was:

	<u>Members</u>
State	36,631
Municipal	38,688
Judicial	199
Magistrate	117
Volunteer Firefighters	6,345
Legislative	<u>251</u>
Total	82,231

DISPOSITION: Income is deposited into the following funds, as appropriate. All of these

funds are trust funds and can only be used for the purposes provided in the Public Employees Retirement Act (10-11-123):

Member Contribution Fund: Contributions of employees are accumulated in this fund, and refunds and transfers from the fund can be made as specified by law (10-11-124);

Employers Accumulation Fund: Contributions by affiliated employers are held in this fund, and transfers from the fund can be made as specified by law (10-11-126); and

Income Fund: All interest, dividends, rents and other income from investments, gifts, bequests and unclaimed member contributions are credited to this fund. Transfers from the fund can be made as specified by law (10-11-128).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Member Contribution	150,391.2	156,107.9	165,318.2	177,644.0	188,377.3
Employer Contribution	217,723.2	227,182.0	238,479.7	254,429.9	274,862.9
Investment Income	282,384.3	1,265,352.7	913,016.2	1,193,171.6	2,021,712.3
Total	650,498.7	1,648,642.6	1,316,814.1	1,625,308.5	2,484,952.5

Source: public employees retirement association

**RETIREE HEALTH CARE AUTHORITY
EMPLOYER AND EMPLOYEE CONTRIBUTIONS, PREMIUMS, INVESTMENT
INCOME AND OTHER INCOME**

DESCRIPTION

The retiree health care authority (RHCA) is the administrator of a group health insurance plan that provides benefits to eligible public sector retirees and their spouses and dependents. Eligible retirees are those who receive a disability or normal retirement benefit from public service in New Mexico with a participating employer and either contributed to the retiree health care fund for at least five years prior to retirement or retired prior to July 1, 1995.

As of January 2004, RHCA had 22,932 participating retirees, 7,757 spouses and 1,569 dependents. Approximately 58% of all participants were covered by medicare.

The primary sources of income for RHCA are:

- contributions from participating employers equal to 1.3% of the annual salary of each employee. The contribution rate for an employer who chooses to participate after January 1, 1998 is set by RHCA (10-7C-15);
- contributions from active employees of participating employers equal to 0.65% of their annual salary. The contribution rate for an employee of an employer who chooses to participate after January 1, 1998 is set by RHCA (10-7C-15);
- distributions from state income tax payments. When RHCA was created, this transfer was equal to the net receipts attributable to income taxes imposed on income derived from pensions under the Educational Retirement Act, the Public Employees Retirement Act, the Judicial Retirement Act, the Magistrate Retirement Act, the Retirement Reciprocity Act (repealed by Laws 1993, Chapter 279) and the Judicial Retirement Reciprocity Act (repealed by Laws 1992, Chapter 116). In 1992, this provision was amended to set the annual distribution amount at 103% of the total amount distributed to the retiree health care fund in the previous fiscal year (7-1-6.30). For the fiscal year beginning July 1, 2002 and subsequent fiscal years, a distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the retiree health care fund in an amount equal to one-twelfth of 112% of the total amount distributed to the retiree health care fund in the previous fiscal year;
- monthly premium contributions of enrolled participants. For persons retiring prior to July 1, 2001, the amount of premium contributions for eligible retirees is limited by law to no more than \$50.00 per month for the basic plan plus an inflation adjustment of no more than 9% per year (prior to June 18, 1999, the inflation adjustment was no more than 3% per year). For persons retiring on or after July 1, 2001, the RHCA board may determine the premium based on the retiree's years of credited service with the employer. In addition, each current retiree, who is defined as an eligible retiree that was receiving a disability or normal retirement benefit on or before July 1, 1990, also pays a monthly participation fee of \$5.00, plus an annual adjustment of no more than 9% per year. Monthly premiums for eligible dependents are set to cover the cost of providing the basic plan, after taking into consideration all other financing sources (10-7C-13);

and investment income (10-7C-8).

All premium contributions, contributions from employers and employees, distributions and investment income are deposited in the retiree health care fund (10-7C-8).

Rents & Royalties

BUSINESS LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands has general authority to lease state lands for business purposes. Application for lease must be accompanied by a fee set by the commissioner (19-7-2).

RATE: Rental rates are set by order of the commissioner of public lands.

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Application fees are deposited in the state lands maintenance fund (19-7-2). Rentals, less applicable expenses credited to the state lands maintenance fund, are distributed to the income funds of the beneficiaries for which the lands are held (19-1-11).

**FEDERAL MINERAL LANDS LEASING ACT
FEDERAL SHARED REVENUE**

DESCRIPTION

The federal Mineral Lands Leasing Act (30 USCA 181 et seq.) provides that 50% of net receipts from federal mineral leases on any public domain land located within state boundaries shall be paid to the state where the lands are located (except Alaska, where 90% of the receipts are shared with the state).

Prior to October 1976, the act provided that 37.5% was to be paid to the states. The distribution formula was changed in fiscal year 1991 by federal law to require that a portion of the costs of administering the federal program be deducted from payments to the states. This reduction resulted in states bearing about 25% of the administrative costs.

Federal law does not specify how states are to use federal mineral leasing receipts. In New Mexico, the annual general appropriation act specifies that federal mineral leasing receipts are part of the general fund. However, unlike other general fund revenue sources, the receipts are specifically appropriated as follows (22-8-34):

- an annual appropriation to the bureau of geology and mineral resources of the New Mexico institute of mining and technology;
- an annual appropriation to the instructional material fund for the purchase of free instructional materials for school students and for the administration of the fund; and
- the remainder to the public school fund for distribution to the public schools.

Laws 1999, Chapter 253 specified that money received by the state as its share of a prepayment of royalties allowed under recent amendments to the federal Mineral Lands Leasing Act would be distributed as follows:

- the portion of the receipts estimated to be equal to the amount that the state would have received as its share of royalties in the same fiscal year if the prepayment had not been made is distributed to the public school fund (general fund); and
- the remainder is distributed to the common school permanent fund (22-8-34).

Receipts are paid to the state treasurer.

GAME AND FISH LAND INCOME

DESCRIPTION

The state game commission is authorized to exchange, sell, lease, sublease or assign any interest in lands and property acquired by it when, in the judgment of the commission, it will "not materially interfere with or conflict with the use of such lands for the purpose for which they are acquired" (17-4-3).

DISPOSITION: Proceeds are deposited in the game protection fund for administration of the department of game and fish.

GENERAL MINING LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands is authorized to execute "... leases for the sole and exclusive purpose of prospecting, exploration and mining of all minerals other than common salt, oil and gas, coal, shale, clay, gravel, building stone and building materials, potassium, sodium, phosphorous and other minerals of similar occurrence, and their salts and compounds..." (19-8-14). "Minerals" includes all mineral deposits "whether the same be lode, placer or otherwise" (19-8-15). Leases are issued for a primary term of three years, secondary term of two years, tertiary term of five years and quaternary term of five years and so long thereafter as minerals in paying quantities are produced (19-8-18).

RATE: Minimum rental is \$.05 per acre for the primary term and \$.50 per acre for the secondary term. The minimum annual rental for any one lease is \$10.00 (19-8-21). If minerals in paying quantities are not produced during the secondary term, the lease may be continued for a tertiary term with the payment of \$3.00 per acre per year as rental; if minerals in paying quantities are not produced during the tertiary term, the lease may be continued for a quaternary term and so long thereafter as any mineral in paying quantity is produced by paying \$10.00 per acre as rental plus advance royalties ranging from \$10.00 per acre per year for the eleventh year to \$50.00 per acre per year for the fifteenth year (19-8-18).

Royalties are 2% of "gross returns from the smelter, mill, reduction process or other sale, less reasonable transportation and smelting or reduction charges" plus 2% of premiums and bonuses received in connection with the discovery, production or marketing, except rare earths, precious stones, semiprecious stones or fissionable materials, where the minimum royalty is 5% plus 5% on premiums and bonuses (19-8-22).

Rentals are payable annually (19-8-21); royalties are due by the twentieth day of the month following the month of sale or receipt of premium or bonus (19-8-22).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rentals and bonuses, less applicable expenses to the state lands maintenance fund, are distributed to the income funds of the beneficiaries for which the lands are held (19-1-11); royalties are distributed to the permanent funds of the beneficiaries for which the lands are held (19-1-18).

GEOTHERMAL LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands may lease state lands for geothermal production. Geothermal resources are defined as "... the natural heat of the earth, or the energy, in whatever form, below the surface of the earth present in, resulting from or created by, or which may be extracted from, this natural heat, and all minerals in solution or other products obtained from naturally heated fluids, brines, associated gases and steam, in whatever form, found below the surface of the earth, but excluding oil, hydrocarbon gas and other hydrocarbon substances" (19-13-2). Leases are issued for 640 acres to 2,560 acres. A lease on state lands may only be issued for a parcel less than 640 acres if the parcel is isolated from or not contiguous with other parcels of land available for lease. No single entity can control more than 51,200 acres (26,500 acres prior to July, 1979) (19-13-5).

RATES (19-13-7):

Royalties

- steam brines without associated gases and from which no minerals have been extracted, 10%. After July 1979, new leases or leases with certain stipulations in "known geothermal resource fields", 10%-15%;
- minerals or chemical compounds, 2%-5%;
- energy producing plant net revenue, 8%;
- recreational, space heating or health purposes, 2%-10%; and
- above charges, subject to minimum royalties after commercial production of \$5.00 per acre.

Rentals

\$1.00 per acre annually, payable in advance.

Royalties and rentals may be negotiated rates where surface has been sold and minerals reserved (19-13-7). Rentals are payable in advance annually (19-13-7).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rentals, less applicable expenses credited to state lands maintenance fund, are credited to income funds of beneficiaries for which lands are held (19-1-11); royalties are credited to permanent funds of beneficiaries for which lands are held (19-1-18).

GRAZING LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands may lease state lands for grazing and agricultural purposes (subject to reservation of mineral deposits and certain easements).

RATE: The commissioner of public lands shall determine the annual rental to be charged for grazing lands belonging to the state. Such rentals shall be based on the appraisal required by the act of congress granting lands to the state (19-7-29). Applicants to lease state lands shall procure appraisements at their own expense. No such appraisal shall be conclusive upon the commissioner (19-7-1).

The value of the grazing lands shall take into consideration the reasonable carrying capacity of such lands without injury to such lands. In determining such capacity, five sheep shall be considered one cow. The minimum annual rental is from \$.03 per acre for land carrying five cows per section to \$.22 per acre for land carrying twenty-four cows or more per section (19-7-29). Lessees must be advised of any fee increase or any change to the lease with appropriate comment opportunity.

Payment may be made in advance or in equal annual installments. The maximum term is five years. All leases terminate on September 30 of the last year of their terms (19-7-30).

Until September 30, 1985, the state land office assessed rentals based on the method set in statute described above. In October 1985, a new fee formula and base rate were implemented for the 1985-1987 lease years. Ranchers filed suit in protest, and the court ruled in favor of the ranchers.

On behalf of the state land office, the range improvement task force at New Mexico state university prepared a study determining the fair market value of the forage on state land. As a result of the study and subsequent public hearings, a formula was established to determine the rates for grazing leases on state lands.

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rental income is distributed to the income fund of the beneficiary for which the lands are held, less applicable expenses to the state lands maintenance fund (19-1-11).

MINERAL LEASES, STATE LANDS - POTASH

DESCRIPTION

The commissioner of public lands may lease state lands "for the development, exploration and production of potassium, sodium, phosphorous and other minerals of similar occurrence and their salts and compounds, including chlorides, sulphates, carbonates, borates, silicates, nitrates and any and all other salts and compounds of the minerals..." (19-8-4). The term of lease is ten years or less and as long thereafter as the minerals are produced from the leased lands (19-8-5).

RATE: Minimum first year's rental is \$100. Royalty is to be established by rule (19-8-4).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rentals are distributed to the income fund of the beneficiary for which the lands are held, less applicable expenses to the state lands maintenance fund (19-1-11). Royalties are distributed to the permanent fund of the beneficiary for which lands are held (19-1-18).

NATIONAL FOREST RESERVES, FEDERAL SHARED REVENUE

DESCRIPTION

Twenty-five percent of revenues collected by the United States forest service from grazing fees, timber sales, etc., earned in the national forests are allocated to the state in which the forest reserve is located. These funds are to be expended as the state legislature provides for the benefit of public schools and public roads in the specific counties in which the national forests are located (16 USCA 500).

DISPOSITION: Payments are made to the state treasurer, who transmits the money to treasurers of counties where national forest reserves are located (6-11-2). County treasurers distribute one-half to county road funds and one-half to school districts within the county apportioned as to each district's average daily membership (6-11-3 and 22-8-33).

Seventy-five percent of national forest reserve receipts received by a school district are deducted from that district's state equalization guarantee distribution provided by the state (22-8-25).

OIL AND GAS LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands is authorized to execute "... leases for the exploration, development and production of oil and natural gas, from any lands belonging to New Mexico, or held in trust by the state under grants from the United States of America, and including lands which have been or may hereafter be sold by the state with reservation of minerals..." (19-10-1).

Natural gas is defined to include carbon dioxide gas and helium gas as well as gas of the hydrocarbon kind (19-10-2). Ten-year exploratory leases are authorized by Section 19-10-4.1 NMSA 1978. Both primary and secondary lease terms are for five years and so long thereafter as oil and gas in paying quantities are produced. Five-year discovery and development leases are authorized by Sections 19-10-4.2 and 19-10-4.3 NMSA 1978. Five-year exploratory leases are authorized by Section 19-10-6 NMSA 1978.

Rental

Annual minimum is \$.05 per acre per year and maximum is \$1.00 per acre per year until the secondary term, when the new lease shall provide for the payment of the annual rental prevailing in the district where the lands affected are situated, but not less than the rental provided in the original lease (19-10-22). For any assignment evolving from any lease issued prior to June 14, 1985, the annual rental shall not be less than \$6.00 per year. For any assignment evolving from any lease issued after June 14, 1985, or from any lease that has been stipulated to the new five- or 10-year lease, the minimum rental is \$40.00 per year.

Royalty

The commissioner of public lands may establish royalty rates of one eighth for exploratory leases, one sixth for discovery leases and from not less than three sixteenths nor more than one fifth for development leases. For leases issued after June 14, 1985, the amount of shut-in gas royalty is equal to twice the annual rental due but not less than \$320 per well per year; and on or after 10 years is four times the annual rental due but not less than \$2,000 per well per year (19-10-4.2 and 19-10-4.3).

Restricted Areas

The commissioner of public lands is authorized to declare restricted areas (19-10-16). Leases within the restricted areas are sold at public auction to the highest bidder, (19-10-17). Lands in unrestricted areas are ordinarily leased by offering them for public sale, but may be leased on application without bidding at the commissioner's discretion.

Payment Due

- Rentals - paid annually in advance of anniversary date of lease to the commissioner of public lands.
- Bonus payments - due on date of sale (19-10-17) and payable to the commissioner.
- Royalties - payment must be made to the commissioner through the oil and natural gas administration and revenue database system pursuant to rules of the commissioner.

Payment is due 55 days after the end of each calendar month (19-10-56).

DISPOSITION: Rentals are distributed to the income fund of the beneficiary for which the lands are held, less applicable expenses to the state lands maintenance fund (19-1-11); royalties are distributed to the permanent fund of the beneficiary for which lands are held (19-1-18).

RIGHTS-OF-WAY AND EASEMENT RENTALS, STATE LANDS

DESCRIPTION

"The commissioner [of public lands] may grant rights-of-way and easements over, upon or across state lands for public highways, railroads, tramways, telegraph, telephone and power lines, irrigation works, mining, logging and for other purposes..." (19-7-57).

Easements are granted for exploring, drilling and appropriating water from state land for oil recovery, industrial, livestock and agriculture purposes.

Price is fixed by the commissioner of public lands, "which shall not be less than the minimum price for the lands, used, as fixed by law" (19-7-57).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rentals, less applicable expenses credited to the state lands maintenance fund, are credited to the income funds of beneficiaries for which the lands are held (19-1-11).

SALINE LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands may execute leases for the "... extraction of salt from the saline lands and lakes belonging to the state". Leases must provide for royalties of not less than 10% of the actual sale price at the place of extraction (19-8-10).

The term of the lease is 10 years or less and as long thereafter as salt in paying quantities is produced (19-8-11).

Royalties are to be paid quarterly (19-8-10).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rental income is distributed to the income fund of the beneficiary for which the lands are held, less applicable expenses to the state lands maintenance fund (19-1-11). Royalties are distributed to the permanent fund of the beneficiary for which the lands are held (19-1-18).

SAND AND GRAVEL LEASES, STATE LANDS

DESCRIPTION

The commissioner of public lands may execute leases "... for the mining, extraction or disposition of shale, clay or other natural deposits in or upon, or products of, state lands, not otherwise provided for ... upon such terms and conditions as he may deem for the best interests of the state, not repugnant to law" (19-8-12).

COLLECTED BY: The commissioner of public lands.

DISPOSITION: Rentals are distributed to the income fund of the beneficiary for which the lands are held, less applicable expenses to the state lands maintenance fund (19-1-11). Royalties are distributed to the permanent fund of the beneficiary for which the lands are held (19-1-18).

TAYLOR GRAZING ACT RECEIPTS, FEDERAL SHARED REVENUE

DESCRIPTION

Under the federal Taylor Grazing Act, federal receipts from grazing leases and permits on bureau of land management lands are shared with the states. The following percentages of collections within each state are paid to the state for use in the counties where grazing areas are located as the state legislature may prescribe: grazing districts on public lands, 12 1/2%; grazing districts on Indian land ceded to the United States for disposition, 33 1/3%; and grazing on public domain lands, outside grazing districts, 50% (43 USC 315-315r).

COLLECTED BY: Payments are made to the state treasurer at the end of every fiscal year (43 USC 315i).

DISPOSITION: Receipts are distributed to the counties in the proportion that grazing lands in each county bear to the total grazing lands in the state (6-11-5). Money received by the county is deposited in a farm and range improvement fund and is spent on soil and water conservation and for other agricultural purposes. Any payment from a farm and range improvement fund must have the approval of the president of New Mexico state university (6-11-6).

Other Revenue

INDIAN GAMING REVENUE SHARING AND REGULATORY FEES

DESCRIPTION

Under the Indian Gaming Compact, the governor is authorized to execute a revenue-sharing agreement with any New Mexico Indian nation, tribe or pueblo that has also entered into an Indian gaming compact as provided by law. The consideration for the Indian entity entering into the revenue-sharing agreement is the condition of the agreement providing limited exclusivity of gaming activities to the tribal entity (11-13-2).

As a result of litigation entered into by the states and the tribes concerning the legitimacy of the revenue-sharing agreements and regulatory fees provided for in the original compact, the 2001 legislature adopted a resolution authorizing the governor and individual tribes to enter into a new compact once the state attorney general certifies that "the Tribe and the State have negotiated a complete settlement of the issues in dispute in the Lawsuit ... and that the Tribe has either paid in full the amount agreed to by the terms of the settlement ... or has entered into a binding and fully enforceable agreement for payment of such amount that is acceptable to the Attorney General". The new compact will not go into effect until it is affirmatively approved by the secretary of interior. (Note: The new compact will not be codified.)

Regulatory Fees (11-13-1, Section 4.E.5 and Section 4 of new compact)

For every year or partial year in which a tribe is engaged in class III gaming, the tribe shall reimburse the state for the costs the state incurs in carrying out regulatory functions authorized under the compact.

RATE: The amount of the regulatory fee for each quarter is \$6,250 per gaming facility plus \$300 per gaming machine and \$750 per gaming table or device other than a gaming machine. These amounts shall increase by 5% each year beginning on the first day of January occurring after the compact has been in effect for at least 12 months. Under the new compact, the regulatory fee is \$100,000 per year, which is increased by 3% per year beginning January 1 of the first calendar year after the compact has been in effect for at least 12 months.

PAYMENT DUE: All calculations of amounts due shall be based upon the operations of the gaming enterprise on the final day of each calendar quarter. Payments are due quarterly, no later than the 25th day of the month following the end of the quarter.

COLLECTED BY: Amounts are paid to the state treasurer.

DISPOSITION: Receipts are deposited in the general fund.

Revenue Sharing (11-13-2 and Section 11 of new compact)

RATE: Each tribe shall pay the state 16% of its net win. Net win means the annual total amount wagered at a gaming facility on gaming machines (but not on table games), less the following amounts:

- the annual amount paid out in prizes from gaming on gaming machines;
- the actual amount of regulatory fees paid to the state; and

- the sum of \$250,000 per year as an amount representing tribal regulatory fees, with these amounts increasing by 5% each year beginning on the first day of January occurring after the compact has been in effect for at least 12 months.

Under the new compact, each tribe shall pay the state 8% of its net win, except if the total net win in a calendar year is less than \$12 million, the tribe shall pay 3% of the first \$4 million and 8% of the rest of the net win. Net win is the same as above, except the deduction for tribal regulatory fees is \$275,000 per year, with the amount increasing by 3% each year.

PAYMENTS DUE: All calculations of amounts due shall be based upon the quarterly activity of the gaming facility. Payments are due quarterly, no later than the twenty-fifth day of the month following the end of the quarter. Under the new compact, the same payment dates apply. Any payment not paid within 10 days of the due date is subject to a 10% per annum interest charge calculated from the original due date until paid.

COLLECTED BY: Amounts are paid to the state treasurer.

DISPOSITION: Receipts are deposited in the general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	31,149.2	35,130.0	41,250.0	49,150.0	54,140.0

Source: department of finance and administration

PATIENT PROTECTION FUND ASSESSMENT

DESCRIPTION

An annual assessment is levied against certain health care providers for "excess" malpractice liability coverage provided through a special state pool, called the patient's compensation fund (41-5-25). The assessment is a surcharge on premiums for malpractice liability insurance that have been received by the insurer from the participating health care provider.

The superintendent of insurance determines the amount of the surcharge "... based upon sound actuarial principles, using data obtained from New Mexico experience if available" (41-5-25).

RATE: Variable.

COLLECTED BY: The surcharge is collected by the superintendent of insurance of the public regulation commission.

DISPOSITION: Receipts are deposited in the patient's compensation fund (41-5-25). Amounts in this fund may be used to pay certain medical malpractice judgments in excess of \$200,000 (41-5-25).

STATE-OWNED PATENT AND COPYRIGHT INCOME

DESCRIPTION

Beginning June 2001, inventions, innovations, works of authorship and their associated materials that are developed by a state employee, except an employee of a state educational institution, within the scope of his employment are the property of the state (57-3C-3). Fifty percent of any income collected on the invention or work is retained by the state; the remaining 50% is shared with the inventor (57-3C-4).

COLLECTED BY: Income from patents or copyrights is paid to the economic development department.

DISPOSITION: Income is deposited in the patent and copyright fund. Money in this fund is appropriated to the economic development department to carry out the provisions of the Patent and Copyright Act (57-3C-5).

STATE LAND SALES

DESCRIPTION

The commissioner of public lands may sell state lands for cash or upon payment of 1/10 of the purchase price in cash with the balance in 30 equal annual installments at an interest rate set by the commissioner (19-7-9). The interest rate set by the commissioner shall be not less than 1/2% per month nor more than 1% per month (19-1-3).

COLLECTED BY: Payments are collected by the commissioner of public lands.

DISPOSITION: The principal is credited to the permanent fund of the beneficiary for which the land was held (19-1-18). Interest is credited to the income fund of the beneficiary, less applicable expenses to the state lands maintenance fund (19-1-11).

STATE LOTTERY PROCEEDS

DESCRIPTION

A state lottery was established effective July 1, 1995. The purpose of the lottery is to "provide the maximum amount of revenues, without imposing additional taxes or using other state revenues, for the purposes of:

- funding critical capital outlay needs of the public schools; and
- providing tuition assistance to resident undergraduates at New Mexico post-secondary educational institutions" (6-24-3).

The New Mexico lottery authority pays to the state all net revenues from the lottery. Net revenues are equal to gross revenues from sales of lottery tickets less:

- lottery prizes returned to the public (as nearly as practical, these are to equal at least 50% of the gross annual revenue); and
- operating expenses of the lottery, which include costs of supplies, materials, tickets, independent audit services, independent studies, data transmission, advertising, promotion, incentives, public relations, communications, commissions paid to lottery retailers, printing, distribution of tickets, purchases of annuities or investments to be used to pay future installments of winning lottery tickets, debt service and payment of any revenue bonds issued, contingency reserves, transfers to the reserve fund and any other necessary costs (6-24-24).

Beginning June 15, 2001, 100% of net revenues are deposited in the lottery tuition fund (6-24-24). Prior to June 15, 2001, a portion went to the public school capital outlay fund.

Money in the lottery tuition fund is appropriated by the legislature for making tuition scholarships for qualified resident students at four-year state educational institutions. If all of the money in the fund is not used for scholarships at four-year state educational institutions, the balance is appropriated to the higher education department for distribution to state public post-secondary educational institutions to provide tuition assistance for resident undergraduates (6-24-23 and 21-1-4.4).

TOBACCO SETTLEMENT REVENUES

DESCRIPTION

In November 1998, New Mexico, along with 45 other states, the District of Columbia, the United States territories and the major tobacco manufacturing companies in the nation, entered into a Master Settlement Agreement (MSA) with the state attorney general's office and the national association of attorneys general to recover certain health-related costs associated with smoking and to curtail certain practices of the tobacco industry.

Among other provisions, the MSA provides for annual payments to New Mexico based on a percentage of payments made to all parties to the agreement. The payments include up-front payments that are made by tobacco companies in 1998, 2000, 2001, 2002 and 2003 and annual payments that continue in perpetuity and are made by tobacco companies beginning in 2000. The payments are made into an escrow account and will be released to the state when "final approval" of the MSA is achieved. Final approval is defined as the earlier of June 30, 2000 or the date when 80% of the states have obtained state-specific finality and those states represent 80% of the settlement payments.

New Mexico's tobacco settlement payments are estimated to amount to approximately \$40 million to \$50 million per year. These amounts are subject to a number of adjustments, including:

- an annual inflation adjustment equal to the greater of 3% or actual inflation measured by the consumer price index;
- a volume adjustment based on annual cigarette sales volumes nationwide;
- a miscalculated and disputed claims offset;
- a nonparticipating manufacturers adjustment;
- a federal legislation offset; and
- a litigation releasing parties offset.

In addition, payments may be reduced because of tobacco company bankruptcy.

DISPOSITION: Tobacco settlement payments are deposited by the state treasurer in the tobacco settlement permanent fund. Money in the fund is invested by the state investment officer as land grant permanent funds are invested and income from investments of the fund is credited to the fund (6-4-9).

From July 1, 2001 to June 30, 2002, an annual distribution is made from the tobacco settlement permanent fund to the tobacco settlement program fund equal to 50% of the total revenue distributed to the tobacco settlement permanent fund. From July 1, 2002 to June 30, 2006, an annual distribution is made from the tobacco settlement permanent fund to the general fund equal to 100% of the total revenue distributed to the tobacco settlement permanent fund. Beginning July 1, 2006 an annual distribution is made from the tobacco settlement permanent fund to the tobacco settlement program fund equal to 50% of the total revenue distributed to the tobacco settlement permanent fund until that amount is less than 4.7% of the average year-end market value of the permanent fund for five preceding calendar years. Thereafter, the distribution is equal to the 4.7% of average year-end market value amount for the five preceding

calendar years (6-4-9).

Money in the tobacco settlement program fund may be appropriated for any of the following purposes (6-4-10):

- support of additional public school programs;
- any health or health care program or service for the prevention or treatment of disease or illness;
- basic and applied research conducted by higher educational institutions or state agencies addressing the impact of smoking or other behavior on health and disease;
- public health programs and needs; and
- tobacco use cessation and prevention programs, including public information, education and media campaigns.

RECEIPTS: As of June 30, 2005, \$246 million had been distributed to the tobacco settlement permanent fund.

UNCLAIMED PROPERTY, REVERSION OR ESCHEAT

DESCRIPTION

BASE: All property presumed to be abandoned under the terms of the Uniform Unclaimed Property Act reverts to the state. Special provisions govern various types of abandoned property held by banks, financial organizations or business associations, life insurance companies, utilities, undistributed dividends of business associations, organizations in dissolution, fiduciaries and public agencies. Property other than money is sold within three years of receipt (7-8A-12).

COLLECTED BY: The taxation and revenue department (7-8A-1 and 7-8A-15).

DISPOSITION: After allowances for the costs of administration, funds or proceeds from sales, with the exception of at least \$100,000 retained in the unclaimed property suspense fund for purposes of paying claims, are deposited in the tax administration suspense fund and distributed to the general fund (7-8A-13).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	6,200.9	7,462.5	n/a	n/a	n/a

Source: tax analysis, research and statistics office, TRD

UNEMPLOYMENT COMPENSATION CONTRIBUTIONS

DESCRIPTION

All employers in New Mexico, with a few specified exceptions, must pay an unemployment compensation contribution to the labor department to provide for unemployment benefits for covered workers (51-1-9).

BASE: Total gross wages up to a maximum per employee amount that is set annually by the labor department. For 2005, the maximum amount was \$14,700. Gross wages generally include all remuneration for services, including commissions, bonuses and other nonmonetary remuneration, although some exemptions apply.

RATE: The tax rate varies based on the claims experience of the employer and on the overall solvency of the unemployment compensation fund. Prior to January 1, 2005 the rate for new employers was 2.7% of total taxable wages. Beginning January 1, 2005, the rate for new employers is 2.0%. For experienced-rated employers, the rate varies from .05% to 5.4% (51-1-11). Employers may also make voluntary contributions in addition to the required contributions (51-1-11).

PAYMENT DUE: Employers are required to report quarterly on or before April 30, July 31, October 31 and January 31 (51-1-9). Employers with 250 or more employees must report on a magnetic media pursuant to rules of the labor department.

COLLECTED BY: The labor department.

DISPOSITION: All unemployment compensation contributions are deposited in the unemployment compensation fund, which is administered by the labor department to pay unemployment compensation benefits (51-1-19).

WORKERS' COMPENSATION ADMINISTRATION ASSESSMENTS

DESCRIPTION

RATE: Beginning with the quarter ending September 30, 2004 and each quarter thereafter, each employer is assessed a fee equal to \$2.30 multiplied by the number of employees the employer had during the quarter. Each employee is also assessed \$2.00, to be deducted from the employee's wages and remitted by the employer (52-5-19).

PAYMENT DUE: The last day of the month following the end of the quarter for which payment is made (52-5-19).

COLLECTED BY: The taxation and revenue department (52-5-19).

DISPOSITION: Deposited in the workers' compensation administration fund for the necessary expenses of the workers' compensation administration after an amount not to exceed 5% is deducted and retained by the taxation and revenue department for costs of collection (52-5-19), and after \$0.40 of each assessment is directed to the New Mexico finance authority (7-1-6.29).

Fines, Forfeitures & Court Fees

FINES AND FORFEITURES UNDER GENERAL LAWS

DESCRIPTION

All forfeitures, unless otherwise provided by law, and all fines collected under general laws are deposited in the current school fund, which is included within the general fund (Article 12, Section 4 of the constitution of New Mexico).

Under the Controlled Substances Act, property subject to forfeiture and disposal may be seized by the appropriate law enforcement agency subject to an order issued by the district court. With the exception of forfeitures by the state police, proceeds from the sales of forfeitures are deposited in the general fund of the state, county or municipality responsible for the forfeiture. However, proceeds from the sale of property seized by the state police are deposited in the regular operating account of the department of public safety and are appropriated annually by the legislature to support controlled substance enforcement (30-31-35).

COLLECTED BY: All fines and forfeitures are collected by magistrate courts and the metropolitan court.

DISPOSITION: Receipts are remitted monthly to the administrative office of the courts. The administrative office of the courts deposits the fines and forfeitures with the state treasurer for credit to the current school fund (35-7-4). All fines and forfeitures collected by the district courts are deposited in a bank account opened in the name of the state treasurer. Deposit slips are prepared by the clerk to clearly distinguish between fines and forfeitures, which the state treasurer will credit to the current school fund (34-6-37).

PENALTY ASSESSMENTS - MOTOR VEHICLE CODE

DESCRIPTION

Violation of certain provisions of the Motor Vehicle Code may result in a "penalty assessment misdemeanor". At the time of making an arrest, the arresting officer shall offer the alleged violator the option of accepting a penalty assessment. The violator's signature on the penalty assessment constitutes an acknowledgment of guilt of the offense stated in the notice, and payment of the prescribed penalty assessment is a complete satisfaction of the violation (66-8-117).

RATE: Specific amounts are prescribed for each violation, ranging from \$10.00 to \$300. The list of violations is too lengthy to reproduce here. See Section 66-8-116 NMSA 1978. Other penalties are stipulated for misdemeanors in the following areas:

- oversize load, \$50.00-\$1,000 depending on weight (66-8-116.1);
- Motor Carrier Act, \$50.00-\$500 depending on the nature of the misdemeanor (66-8-116.2);
- driving while under the influence, \$300-\$750 depending on the number of violations (66-8-102); and
- all other misdemeanors, \$300 (66-8-7).

An additional fee is charged for each penalty assessment misdemeanor in the following amounts (66-8-116.3 and 66-8-119):

- \$20.00 for the local government corrections fund in a county without a metropolitan court;
- \$10.00 for the court automation fund;
- \$3.00 for the traffic safety education and enforcement fund;
- \$2.00 to the judicial education fund;
- \$5.00 to the brain injury services fund; and
- a court facilities fee, which goes to the court facilities fund, as follows:
 - \$24.00 in a county with a metropolitan court; and
 - \$10.00 in any other county (66-8-116.3 and 66-8-119).

DISPOSITION: Except for the additional fees imposed in Section 66-8-116.3 NMSA 1978, which are credited as indicated, penalty assessments are deposited in the general fund (66-8-119).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	14,448.5	14,273.5	14,008.7	12,135.8	12,547.6

Source: tax analysis, research and statistics office, TRD

MAGISTRATE AND METROPOLITAN COURT FEES

DESCRIPTION

RATE: The following fees and costs are required to be charged by magistrates and metropolitan judges (35-6-1):

- docket fee, criminal actions under Section 29-5-1 NMSA 1978, which pertains to traffic violations on university property, \$1.00;
- docket fee, to be collected prior to docketing any other criminal action, except for parties granted free process because of indigency, persons filing a criminal complaint alleging domestic violence, a campus security officer or a municipal, county or Indian tribal officer (35-6-3), \$20.00;
- docket fee, to be collected prior to docketing any civil action, except for persons granted free process because of indigency, \$62.00;
- jury fee, to be collected from the party demanding trial by jury in any civil action at the time the demand is filed or made, \$25.00; and
- copying fee, for making and certifying copies of any records in the court, for page copies by photographic process, \$.50; \$1.00 for computer-generated or electronically transferred copies.

Metropolitan court judges charge a mediation fee of \$5.00 for the docketing of small claims and criminal actions specified by metropolitan court rule (35-6-1).

Upon issue of a bench warrant, a magistrate court shall assess a fee of \$100 against the individual whose arrest is commanded by the bench warrant (35-6-5).

COLLECTED BY: Certain fees must be collected by magistrate and metropolitan judges from persons convicted of violating the Motor Vehicle Code. These are described in PENALTY ASSESSMENTS - MOTOR VEHICLE CODE, page 372. Other fines and forfeitures collected by magistrate and metropolitan judges are described in FINES AND FORFEITURES UNDER GENERAL LAW, page 355.

DISPOSITION: Fees are collected by the magistrate courts and paid to the administrative office of the courts monthly. Amounts are credited to the following funds (35-7-4):

- \$10.00 of the civil docket fee goes to the court automation fund (35-6-1);
- \$15.00 of the civil docket fee goes to the civil legal services fund (35-6-1);
- the \$100 magistrate court warrant enforcement fee goes to the magistrate court warrant enforcement fund (35-6-1); and
- the remainder goes to the general fund.

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Magistrate court revenue:					
School fund	5,081.0	5,313.6	5,055.3	4,980.5	4,985.7
DWI lab	274.9	316.5	303.1	290.4	247.0
Substance abuse lab	138.6	151.8	141.4	152.2	161.3
Total	5,494.5	5,781.9	5,499.8	5,423.1	5,394.0

RECEIPTS
(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Metropolitan court revenue:					
Automation fee	672.7	628.6	671.8	637.0	642.0
Crime lab	177.4	183.8	170.6	149.6	128.6
Bond forfeiture	177.1	172.5	158.4	260.1	294.1
Community program	194.8	166.9	187.1	165.5	144.0
Corrections fee	12.2	309.7	477.9	444.4	439.5
City parking tickets	229.5	152.7	319.2	445.2	489.0
Remit to city (parking)	6.4	4.6	8.5	12.7	13.1
In-house screening fee	76.8	78.5	78.3	69.5	62.3
Civil filing fees	334.6	356.7	383.0	396.5	416.1
Civil legal fee	201.1	214.0	229.4	237.6	249.3
Fines	2,230.0	1,899.5	2,112.0	2,176.5	2,019.3
Mediation fees	67.4	71.7	77.0	79.6	83.4
DV treatment fund	0.0	161.0	232.4	217.9	215.7
Probation costs	4.0	7.2	19.2	30.1	50.5
Late fine	6.0	3.5	3.7	5.0	6.8
School fee	228.3	191.8	226.1	203.0	176.9
DWI school fee	157.0	159.2	162.0	143.6	117.1
DI rescheduling fee	35.2	26.7	38.1	50.9	51.1
DWI rescheduling fee	0.0	27.8	31.8	37.3	32.5
Traffic safety fee	30.1	59.6	59.6	57.8	60.5
TSB	144.7	127.6	137.3	124.7	123.7
Judicial ed. Fee	51.6	78.9	96.6	89.2	87.9
Admin. Warrant fee	1,052.6	971.3	1,094.9	1,199.6	1,332.6
Brain injury fee	238.1	209.3	226.0	206.1	204.4
Court facilities fee	1,668.5	1,490.2	1,599.2	1,479.9	1,461.4
Total	7,996.1	7,753.3	8,800.1	8,919.3	8,901.8

Source: administrative office of the courts; Bernalillo county metropolitan court

DISTRICT COURT FEES

DESCRIPTION

RATE: The following fees are charged by the district court:

- docket fee for any civil case, \$107. No fee shall be charged against the state, its political subdivisions or the nonprofit corporations authorized under the Educational Assistance Act (34-6-40); however, if the state political subdivision or corporation wins a judgment in a case, the exempt fee "shall be taxed as costs against the nonprevailing party and paid to the district court clerk" by the nonprevailing party (34-6-40.1);
- alternative dispute resolution fee, \$15.00 on all new and reopened cases except domestic relations cases (34-6-45);
- a judicial district may establish a domestic relations mediation program by court rule approved by the supreme court. Parents shall pay the cost of the program based on a sliding fee scale approved by the supreme court (40-12-5). In addition to the fees, in any judicial district that has established a domestic relations mediation program, a surcharge of \$30.00 applies on all new or reopened domestic relations cases; and
- beginning June 2001, a judicial district may establish a "supervised visitation program" by local court rule approved by the supreme court. Parents shall pay the cost of the program based on a sliding fee scale approved by the supreme court (40-12-5.1).

Services required to be performed by district court clerks are without charge when no fee is prescribed by law (34-6-43).

COLLECTED BY: Fees are collected by the clerk of the district court.

DISPOSITION: Receipts are deposited in a bank account in the name of the state treasurer. Amounts in the account are transferred to the following funds (34-6-37):

- \$72.00 of the docket fee and any other fees or awards to the general fund (34-6-40 and 34-6-40.1);
- \$10.00 of the docket fee to the court automation fund (34-6-40);
- \$25.00 of the docket fee to the civil legal services fund (34-6-40);
- the \$15.00 alternative dispute resolution fee to the alternative dispute resolution fund (34-6-44); and
- the domestic relations mediation program fees and surcharge and the supervised visitation program fees to the domestic relations mediation fund (40-12-4).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	3,852.5	4,010.9	4,346.8	4,551.2	4,984.7

Source: department of finance and administration

COURT OF APPEALS FEES

DESCRIPTION

RATE: The court of appeals is authorized to charge the following (34-5-6):

- docket fee, \$125;
- docket fee for cases in which a skeleton transcript is filed for the purpose of a motion to docket and affirm, \$20.00;
- single copy of records, per typewritten folio, \$.10;
- each additional copy of records ordered at the same time, per typewritten folio, \$.05;
- copies of records reproduced by photographic process, per page, \$.10;
- comparing copies of records, per folio, \$.05; and
- each certificate, \$1.00.

COLLECTED BY: Fees are collected by the clerk of the court of appeals.

DISPOSITION: Receipts are deposited as follows:

- \$100 of the docket fee goes to the court facilities fund; and
- the remainder of all fees goes to the general fund (34-5-6).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Fees	58.4	57.8	61.7	57.5	61.9

Source: court of appeals

SUPREME COURT FEES

DESCRIPTION

RATE: The following fees are charged by the supreme court (34-2-5):

- docket fee for each case, \$125, except those in which statutory exemption exists or, when on showing of poverty, the fee may be waived. The docket fee is \$20.00 in cases in which a skeleton transcript may be filed for the purpose of a motion to docket and affirm;
- one copy of files or record, \$.10 per folio, and for additional copies ordered at the same time, \$.05 per folio;
- comparing copies of files or records tendered, \$.05 per folio; and
- certificate, \$1.00.

COLLECTED BY: Fees are collected by the clerk of the supreme court.

DISPOSITION: Receipts are credited as follows:

- \$25.00 of the docket fee and \$10.00 of the skeleton transcript docket fee go to the court automation fund (34-2-5);
- \$96.00 of the docket fee and \$10.00 of the skeleton transcript docket fee go to the court facilities fund (34-2-5);
- \$4.00 of the docket fee goes to a suspense fund to pay the cost of binding the final record in the case (34-2-6); and
- other revenues go to the general fund (34-2-6).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	4,789.0	4,789.0	6,261.0	6,833.0	7,674.0

Source: department of finance and administration

DISTRICT ATTORNEY SPECIAL FEES

DESCRIPTION

RATE:

Worthless Check Processing Fee: A processing fee is charged to any person who issues a worthless check, draft or money order (30-36-4). The fee varies in accordance with the amount of the check, draft or money order, not to exceed the following amounts (30-36-10):

- less than \$25.00, the fee is \$5.00;
- \$25.00 or more but less than \$100, the fee is \$10.00;
- \$100 or more but less than \$300, the fee is \$30.00;
- \$300 or more but less than \$500, the fee is \$50.00; and
- \$500 or more, the fee is \$75.00.

Preprosecution Diversion Program Costs: The preprosecution diversion program is designed "to remove those persons from the criminal justice system who are most amenable to rehabilitation and least likely to commit future offenses" (31-16A-2). Eligible defendants must pay to the district attorney the costs related to their participation in the program. Costs may not exceed \$1,020 per person annually and are to be paid in monthly installments of not less than \$15.00 and not more than \$85 (31-16A-7).

COLLECTED BY: Worthless check processing fees and preprosecution diversion program costs are collected by district attorneys.

DISPOSITION: Receipts are transmitted to the administrative office of the district attorneys for credit to the district attorney fund (30-36-10 and 31-16A-7). Money in this fund is appropriated annually by the legislature to support the operating budget of that office.

CAMPAIGN REPORTING PENALTIES

DESCRIPTION

Under the Campaign Reporting Act, the responsible reporting individual or political committee is required to pay certain penalties for late filing or incomplete filing of required reports (1-19-35).

RATE: If a statement of exception or a report of expenditures and contributions contains false or incomplete information or is filed after a deadline, the penalty is \$50.00 per day for each regular working day after the time required for the filing of the report, up to a maximum of \$5,000. This penalty is in addition to any other penalties that may apply (1-19-35).

The penalty for filing a false, incomplete or late report of expenditures and contributions due on the Thursday prior to the election is equal to \$500 for the first working day and \$50.00 per day for each subsequent regular working day after the report is due, up to a maximum of \$5,000 (1-19-35).

The penalty for filing a late supplemental report of expenditures and contributions is equal to the amount of each contribution received or pledged after the Tuesday before the election that was not timely filed (1-19-35).

COLLECTED BY: All penalties are paid to the office of the secretary of state.

DISPOSITION: Receipts are deposited in the general fund (1-19-35).

DRIVER'S LICENSE AND REGISTRATION REINSTATEMENT FEE

DESCRIPTION

RATE: "Whenever a driver's license or registration is suspended or revoked and an application has been made for its reinstatement, compliance with all appropriate provisions of the Motor Vehicle Code and the payment of a fee of \$25.00 is a prerequisite to the reinstatement of any license or registration; [except that] if a driver's license was suspended or revoked for driving while under the influence of intoxicating liquor or drugs ... or for a violation of the Implied Consent Act, an additional fee of \$75.00 is required..." (66-5-33.1).

COLLECTED BY: Fees are collected by the taxation and revenue department.

DISPOSITION: Receipts from the \$75.00 DWI reinstatement fee are deposited in the local governments road fund (66-5-33.1) and are shown below. Receipts from the \$25.00 (ordinary) reinstatement fees are distributed as part of motor vehicle miscellaneous fees and are not included in the receipts shown below

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	727.3	735.1	762.8	628.7	598.6

Source: tax analysis, research and statistics office, TRD

DWI COMMUNITY PROGRAM FEES

DESCRIPTION

RATE: A person convicted of a violation of DWI (driving while under the influence of intoxicating liquor or drugs as defined in Section 66-8-102 NMSA 1978 or any relevant municipal ordinance) shall be assessed by the court, in addition to any other fee or fine, a fee of \$75.00 to fund comprehensive community programs for the prevention of DWI and for other traffic safety purposes (31-12-7).

This fee was first imposed beginning in October 1, 1991.

DISPOSITION: Fees are transmitted monthly to the administrative office of the courts and credited to the crime laboratory fund. Money in this fund that is derived from community program fees is appropriated to the traffic safety bureau of the state highway and transportation department to provide funds to approved comprehensive community programs for the prevention of DWI and for other traffic safety purposes (31-12-9).

GAME AND FISH PENALTY ASSESSMENTS

DESCRIPTION

RATE: The law sets a number of penalty assessments for violating state game commission rules. These include, among others (17-2-10 and 17-2-10.1):

- illegally taking jaguar, \$2,000;
- illegally taking deer, antelope, javelina, bear or cougar, \$400;
- illegally taking elk, bighorn sheep, oryx, ibex and Barbary sheep, \$1,000;
- hunting big game without a valid license, \$100;
- exceeding the bag limit of any big game species, \$400;
- attempting to exceed the bag limit of any big game animal, \$200;
- providing false information in procuring a license as a resident, \$400;
- using a license issued to another person, \$100;
- hunting by artificial light or spotlight, \$300;
- illegal sale or purchase of any big game animal, \$1,000;
- fishing without a license, \$75.00;
- hunting small game without a license, \$100; and
- other violations, \$50.00 to \$500.

Second offenses of any of the above face additional penalty assessments (17-2-10).

COLLECTED BY: Payments of penalty assessments are to be mailed to the state game commission within 30 days of the day of the charge (7-2-10.2).

DISPOSITION: Assessments are deposited in the game protection fund (17-2-10.4). Money in this fund is appropriated annually by the legislature solely to support programs under the control of the commission (17-1-14).

HAZARDOUS CHEMICALS INFORMATION ACT PENALTIES

DESCRIPTION

RATE: Any facility owner or operator subject to the Hazardous Chemicals Information Act who knowingly, willfully and intentionally fails to file a required report or pay a fee must pay a civil penalty of no more than \$5,000 for each violation (74-4E-9).

COLLECTED BY: The penalty was collected by the department of public safety through fiscal year 2007. Beginning in fiscal year 2008 the fee is collected by the department of homeland security and emergency management.

DISPOSITION: All civil penalties are deposited in the general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	0.0	0.0	0.0	0.0	0.0

Source: department of public safety

HAZARDOUS WASTE ACT PENALTIES

DESCRIPTION

Whenever the secretary of environment determines that any person has violated, is violating or threatens to violate and requirement of the Hazardous Waste, the secretary may issue a compliance order that may include suspension or revocation of any permit issued by the secretary and a penalty of not more than \$10,000 per day of noncompliance for each violation (74-4-10).

RATE: If the violator fails to take corrective actions within the time period specified in the compliance order, a civil penalty of not more than \$25,000 for each day of continued noncompliance can be assessed (74-4-10).

DISPOSITION: Penalties collected pursuant to an administrative order are deposited in the hazardous waste emergency fund (74-4-10). Money in this fund is to be used for cleanup of hazardous substance incidents, disposal of hazardous substances and necessary repairs to or replacement of state property. The administrative and technical expenses of maintaining an emergency response program within the department of environment are reimbursable on a quarterly basis from the fund (74-4-8).

HORSE RACING ACT VIOLATIONS - CIVIL PENALTIES

DESCRIPTION

RATE: The state racing commission is authorized to impose civil penalties, not to exceed \$5,000 per violation, upon any licensee for a violation of the Horse Racing Act (60-1-11).

COLLECTED BY: Penalties are collected by the state racing commission.

DISPOSITION: Receipts are deposited in the current school fund (60-1-11), which is part of the general fund.

RECEIPTS

(thousands of dollars)

Revenue Source	Racing Year 2003	Racing Year 2004	Racing Year 2005	Racing Year 2006	Racing Year 2007
Receipts	56.0	51.1	78.9	81.3	81.7

The state racing commission reports revenue on an October-September racing year.

Source: state racing commission

MINING ACT PENALTIES

DESCRIPTION

Anyone who violates the provisions of the Mining Act is subject to the following penalties:

RATE:

Civil Penalties: Civil penalties may be assessed by the director of the mining and minerals division of the energy, minerals and natural resources department or by the mining commission for violations of the Mining Act of not more than \$10,000 per day of noncompliance for each violation (69-36-17).

Criminal Penalties: Any person who knowingly or willfully violates the Mining Act is guilty of a misdemeanor and is subject to a fine of not more than \$10,000 per day of noncompliance for each violation (69-36-18).

DISPOSITION: All money received from administrative or court-imposed penalties collected under the Mining Act shall be deposited in the inactive or abandoned non-coal mine reclamation fund. Money in this fund is appropriated to the energy, minerals and natural resources department to conduct reclamation activities on abandoned or inactive non-coal mines (69-36-19).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1.6	539.8	0.1	205.2	5.1

Source: energy, minerals and natural resources department

MOTOR VEHICLES DISHONORED CHECK PENALTY

DESCRIPTION

RATE: "Any person who pays any fee pursuant to the Motor Vehicle Code by check to the [taxation and revenue] department and which check is dishonored upon presentation is liable to the department for the fees together with a penalty of not less than \$10.00 for each such check" (66-8-141).

COLLECTED BY: The penalties are collected by the motor vehicle division of the taxation and revenue department.

DISPOSITION: Receipts are distributed to the general fund (6-4-2).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	4.4	4.7	3.8	3.5	3.0

Source: tax analysis, research and statistics office, TRD

UNEMPLOYMENT COMPENSATION PENALTIES AND INTEREST

DESCRIPTION

RATE: Employees covered under the Unemployment Compensation Law are subject, under certain conditions, to the following penalties for late filing of any notice, report or payment of contribution required under that law (51-1-12):

- If the required report for any calendar quarter is not filed within 10 days after the due date, a penalty of \$50.00 is to be paid by the employer.
- If the contributions due on the required report are not paid in full within 10 days after the due date, an additional penalty of 5% but not less than \$25 is to be paid by the employer on any such contributions remaining unpaid.

Interest on past due contributions is charged at the rate of 1% per month from and after the due date until payment (51-1-36).

COLLECTED BY: Payments are collected by the labor department.

DISPOSITION: Receipts are credited to the employment security department fund. Proceeds in this fund are used by the department to carry out its purposes in accordance with appropriations by the state legislature (51-1-34).

Property Taxes

PROPERTY TAX GENERAL INFORMATION

DESCRIPTION

The property tax is not a major revenue source for the state of New Mexico. As noted below, the state no longer depends on property taxes for operating purposes. It does receive a relatively small amount of property tax revenue each year for the payment of general obligation bonds. For the 1998 property tax year, the state's share of property taxes amounted to \$35 million of the \$635 million in property tax obligations, or 5.5% of the total.

Unless expressly exempt, all tangible real and personal property located in New Mexico is subject to property tax. Exemptions include personal property held as inventory for sale or resale, certain personal property warehoused in New Mexico, household personal effects and licensed vehicles. Property is classified as residential or nonresidential. Different assessment methods and tax rates apply to the two classifications.

Residential property is supposed to be assessed every two years based on market price data from two years prior. Thus, in 1997 all property should have been revalued to 1995 levels and in 1999 to 1997 levels. Most nonresidential property is valued at current levels. The net taxable value of both residential and nonresidential properties is computed at the uniform statewide assessment ratio of 33 1/3% of assessed value, less applicable exemptions.

In November 1998, a constitutional amendment was passed directing the legislature to provide by law for the valuation of residential property in a manner that limits annual increases in valuation. Beginning in the 2001 property tax year, the annual increase in the valuation of residential property will, with certain exceptions, be limited to no more than 3% a year in most counties. For taxpayers aged 65 or over with family income of \$32,000 or less, the valuation on their owner-occupied homes will be frozen. The \$32,000 income eligibility amount is increased annually for inflation beginning with the 2002 tax year.

For residential property, allowable exemptions include the head-of-family exemption (\$2,000 of taxable value starting in 1993), the war veteran's exemption (\$2,000 of taxable value) and the disabled veteran's exemption for expenses of adapting housing to accommodate the disability (unspecified amount for actual costs starting in 1999). These are applied against the total taxable value of property owned by the qualifying individual to arrive at net taxable value. All residential property and most nonresidential property is assessed at the local level by county assessors. Certain types of industrial property are centrally assessed by the taxation and revenue department.

Tax rates applied are a composite of county, municipal, school district and other special district operating and debt levies and state bond debt levies (there is no state operating levy). Actual rates vary substantially by location. A "yield control" provision generally limits the annual amount of additional revenues that can be generated from property tax levies for purposes other than debt to an increase equal to the lesser of inflation or 5% from existing properties plus revenues from additional properties and improvements.

With the exceptions of ad valorem taxes on oil and gas production and equipment, copper and private railroad cars, which are imposed in lieu of property taxes, and collection of certain delinquent property tax accounts, the taxation and revenue department does not collect property taxes. They are collected by county treasurers.

The state's authority to impose a property tax for state operating purposes was repealed beginning in tax year 1981. However, the state continues to impose a levy to retire general obligation bonds. New Mexico laws authorize tax levies for retirement of bonds on all property subject to state taxation. The rate must generate revenue sufficient to pay one year's interest on all bonds then outstanding and to retire all bonds as they mature.

TAXABLE VALUES
(millions of dollars)

Revenue Source	2006 Tax Year Net Taxable Value
Residential	22,996,361.6
Non-residential	12,497,982.3
Oil, gas & copper	7,333,770.0
Total	42,828,113.9

Source: department of finance and administration

PROPERTY TAX GENERAL OBLIGATION BOND LEVY

DESCRIPTION

BASE: "... all property subject to valuation for property taxation purposes under Article 36 of Chapter 7 NMSA 1978" (7-37-2). "Property shall be classified as either residential or nonresidential property" (7-36-2.1).

Value of certain property is established by the property tax division of the taxation and revenue department; all other by the county assessor (7-36-1 through 7-36-33). Taxable value is determined by applying the tax ratio of 33 1/3% (7-37-3) to the value established by the property tax division or the county assessor (7-35-2). Net taxable value is the value upon which the tax is imposed and is determined by deducting from the taxable value the amount of any exemption authorized by the Property Tax Code (7-35-2).

RATE: The rate for general obligation purposes is set annually by the department of finance and administration to generate sufficient revenue to pay one year's principal and interest on all bonds outstanding. For the 2004 property tax year, the rate was ~~1.438~~ mills, or ~~\$1.438~~ per \$1,000 of taxable value.

PAYMENTS DUE: Payment is due in two equal installments: November 1 of the year in which the tax bill is mailed and April of the following year (7-38-38). Counties are authorized to offer quarterly payment plans that allow homeowners to pay installments of their property taxes in July, November, January and April.

COLLECTED BY: County treasurers (7-38-42); the state's share is remitted to the state treasurer (7-38-43).

DISPOSITION: Amounts are deposited in a special debt retirement fund to pay the principal and interest on bonds (Article 9, Section 8 of the constitution of New Mexico).

RECEIPTS

(millions of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	134.4	0.0	121.7	0.0	142.8

Source: department of finance and administration

COPPER PRODUCTION AD VALOREM TAX

DESCRIPTION

An ad valorem tax is levied upon the owner of each copper mineral property that is not subject to valuation and taxation under the Property Tax Code (7-39-8). The tax is imposed in lieu of property taxes on active copper production properties.

BASE: The taxable value equal to 1/3 of the valuation determined by a percentage applied to the average amount of production over the prior three years times the three-year average price. The percentage varies with the type of property subject to valuation, as shown below:

Mine (ore to be processed in concentrator)	30%
Mine (ore to be subject to SX/EW process)	20%
Concentrator	25%
Precipitation Plant	25%
Smelter	21%
SX/EW Plant	135% less 4 times second item above.

The valuation is reduced to 25% of the amount determined above if the properties are expected to be operated for one more year; to 45% if the anticipated operating period extends one to two years; to 60% if the anticipated operating period extends two to three years; and to 75% if the anticipated operating period extends to four years (7-39-4).

RATE: The tax rate is that certified by the department of finance and administration for nonresidential properties under the Property Tax Code (7-39-8).

PAYMENTS DUE: Reports of valuation are required on or before March 31 (7-39-5). On or before November 1, the taxation and revenue department notifies taxpayers of the tax rate and the amount of taxes due. Taxes are due in two equal installments on December 10 of the year in which the tax is assessed and on May 10 of the following year (7-39-9).

COLLECTED BY: The taxation and revenue department (7-39-9).

DISPOSITION: Revenues are deposited in the copper production tax fund and distributed to the state treasurer and county treasurers for distribution to taxing authorities (7-1-6.22 and 7-39-10).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$1,730	\$1,397	\$1,363	\$1,816	\$2,351

Source: tax analysis, research and statistics office, TRD

LIVESTOCK BOARD SPECIAL LEVIES

DESCRIPTION

The New Mexico livestock board is authorized to impose a special property tax levy on certain livestock within the state.

BASE: The value of livestock is determined by the county assessor based on general assessment procedures established in the Property Tax Code (77-2-15). A special method of valuation for livestock applies, which provides that all livestock located in the state on January 1 are valued as of that date, and livestock brought into the state after January 1 and located in the state for more than 20 days are valued as of the first day of the month following the end of the 20 days. Proration factors apply to livestock moved in and out of the state during the year (7-36-21).

The assessed value of livestock is multiplied by 33 1/3% to determine the net taxable value upon which the rate is applied (Article 8, Section 1 of the constitution of New Mexico).

RATE: The New Mexico livestock board sets the rate annually at its first board meeting after the return of the assessments by the county assessors (usually the June meeting). The following rates are authorized:

- cattle, horses, mules, asses and buffalo: \$10.00 per \$1,000 of net taxable value (Laws 1993, Chapter 248 increased the rate from \$9.00 and added buffalo);
- dairy cattle: \$10.00 per \$1,000 of net taxable value (Laws 1993, Chapter 248 increased the rate from \$5.00); and
- sheep and goats: \$20.00 per \$1,000 of net taxable value (Laws 1993, Chapter 248 increased the rate from \$13.00).

PAYMENT DUE: Amounts in excess of \$10 are due in two equal installments: November 10 of the year in which the tax bill is mailed and April 10 of the following year (7-38-38). Amounts under \$10.00 are due November 10 (7-38-38). Statutes require payment in a manner provided by law for collection and payment of other state property taxes (77-2-17).

COLLECTED BY: County treasurers who remit receipts to the state treasurer (77-2-17).

DISPOSITION: All tax receipts are transferred to the interim receipts and disbursements fund administered by the New Mexico livestock board (77-2-25). Money is disbursed from this fund by a warrant issued by the livestock board. Disbursements may be used to pay necessary expenses and obligations of the livestock board (77-2-25).

Prior to changes enacted by Laws 1993, Chapter 248, special property tax levies on livestock were earmarked for the cattle indemnity fund, the dairy industry indemnity fund and the sheep sanitary fund, as appropriate.

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	1,441.0	1,401.6	1,342.6	1,621.6	1,828.9

Source: New Mexico livestock board

OIL AND GAS PRODUCTION EQUIPMENT AD VALOREM TAX

DESCRIPTION

This is essentially a property tax on equipment used in oil, gas, liquid hydrocarbon, carbon dioxide, helium or non-hydrocarbon gas production.

BASE: "... assessed value of the equipment at each production unit..." (7-34-4). Assessed value is an amount equal to 27% of the previous calendar year sales value of the product of each unit, and taxable value is determined by applying the uniform assessment ratio of 33 1/3% to the taxable value (7-34-3).

"Equipment" is defined as "wells and nonmobile equipment used at a production unit in connection with severance, treatment or storage of production unit products" (7-34-2).

RATE: Certified ad valorem tax rate for the previous calendar year of the taxing district in which the products are severed (7-34-4).

The state rate must be sufficient to pay one year's interest on all general obligation bonds then outstanding and to retire all bonds as they mature. No state operating levy is allowed.

PAYMENT DUE: November 30 annually (7-34-6).

COLLECTED BY: The taxation and revenue department (7-34-6).

DISPOSITION: After deposit in the extraction taxes suspense fund, revenues are transferred to the oil and gas equipment tax fund (7-1-6.22) and distributed to state and county treasurers for appropriate distribution to purposes for which the levies were made (7-34-9).

OIL AND GAS AD VALOREM PRODUCTION TAX

DESCRIPTION

This is essentially a property tax levied on oil and gas production.

BASE: "... assessed value of products (defined as oil, natural gas, liquid hydrocarbon, individually or any combination thereof, or carbon dioxide (7-32-2)), which are severed and sold from each production unit..." (7-32-4). The taxable value is 150% of the value after deducting federal, state and Indian royalties and the reasonable expense of trucking the product to the first place of market. Assessed value is determined by applying the uniform assessment ratio of 33 1/3% to the taxable value (7-32-5).

RATE: Certified ad valorem tax rate of the taxing district in which the products are severed. The rate is levied each month following certification until a new rate is certified every September (7-32-4).

The state rate must be sufficient to pay one year's interest on all general obligation bonds then outstanding and to retire all bonds as they mature. No state operating levy is allowed.

PAYMENT DUE: By the 25th day of the second month after the close of the calendar month in which products are sold (7-32-10) or purchased (7-32-11). A monthly advance payment equal to the average monthly tax paid in the 12 months ending the previous March 31 is required from high-volume producers. The advance payment may be credited against the regular tax due each month (7-32-28).

COLLECTED BY: The taxation and revenue department (7-32-10 and 7-32-11).

DISPOSITION: After deposit in the extraction taxes suspense fund, revenues are transferred to the oil and gas production tax fund (7-1-6.22) and distributed to state and county treasurers for appropriate distribution to purposes for which the levies were made (7-32-14). Any balance remaining in the extraction taxes suspense fund after disbursement to the oil and gas production tax fund is transferred to the general fund (7-1-6.20).

RECEIPTS

(thousands of dollars)

Revenue Source	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
Receipts	\$77,956	\$86,679	\$108,721	\$136,064	\$124,655

Source: tax analysis, research and statistics office, TRD

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