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HOUSE BILL 359

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,
2000**

INTRODUCED BY
James G. Taylor

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE LIQUOR EXCISE
TAX ACT TO CHANGE CERTAIN PROVISIONS PERTAINING TO THE LIQUOR
EXCISE TAX RATES IMPOSED ON AMOUNTS OF WINE PRODUCED BY SMALL
WINERS AND WINEGROWERS.

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

Section 1. Section 7-17-5 NMSA 1978 (being Laws 1993,
Chapter 65, Section 8, as amended) is amended to read:

"7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--
There is imposed on any wholesaler who sells alcoholic
beverages on which the tax imposed by this section has not
been paid an excise tax, to be referred to as the "liquor
excise tax", at the following rates on alcoholic beverages
sold:

A. on spirituous liquors, one dollar sixty cents
(\$1.60) per liter;

.131341.1

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

1 B. on beer, except as provided in Subsection E of
2 this section, forty-one cents (\$.41) per gallon;

3 C. on wine, except as provided in Subsections D
4 and F of this section, forty-five cents (\$.45) per liter;

5 D. on fortified wine, one dollar fifty cents
6 (\$1.50) per liter;

7 E. on beer manufactured or produced by a
8 microbrewer and sold in this state; provided that proof is
9 furnished to the department that the beer was manufactured or
10 produced by a microbrewer, twenty-five cents (\$.25) per
11 gallon;

12 F. on wine manufactured or produced by a small
13 winer or winegrower and sold in this state; provided that
14 proof is furnished to the department that the wine was
15 manufactured or produced by a small winer or winegrower, [~~ten~~
16 ~~cents (\$.10)~~] thirty-seven cents (\$.37) per [~~liter~~] gallon on
17 the first [~~eighty thousand liters~~] twenty thousand six
18 hundred fifty gallons sold and [~~twenty cents (\$.20)~~] seventy-
19 five cents (\$.75) per [~~liter~~] gallon on all [~~liters~~] gallons
20 sold over [~~eighty thousand liters~~] twenty thousand six
21 hundred fifty gallons but less than [~~three hundred seventy-~~
22 ~~five thousand liters~~] two hundred fifty thousand gallons; and

23 G. on cider, forty-one cents (\$.41) per gallon."

24 Section 2. EFFECTIVE DATE.--The effective date of the
25 provisions of this act is July 1, 2000.