1	HOUSE BILL 799
2	45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001
3	INTRODUCED BY
4	Edward C. Sandoval
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10	AN ACT
11	RELATING TO TAXATION; AMENDING THE DEFINITION OF GOVERNMENTAL
12	GROSS RECEIPTS TO EXCLUDE RECEIPTS FROM CERTAIN SALES OF
13	TEXTBOOKS TO STUDENTS; AMENDING A SECTION OF THE NMSA 1978.
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15	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:
16	Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,
17	Chapter 8, Section 1, as amended) is amended to read:
18	"7-9-3.2. ADDITIONAL DEFINITIONAs used in the Gross
19	Receipts and Compensating Tax Act, "governmental gross
20	receipts" means all receipts of the state [ <del>of New Mexico</del> ] or
21	any agency, institution, instrumentality or political
22	subdivision thereof from:
23	A. the sale of tangible personal property [ <del>other</del>
24	than water] from facilities open to the general public, <u>other</u>
25	<u>than:</u>

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<u>underscored material = new</u> [<del>bracketed material</del>] = delete

1	<u>(1) water; or</u>
2	(2) textbooks and other materials required
3	for courses at a post-secondary educational institution that
4	is the operator of the facility, when the sale is to a student
5	enrolled at the institution who displays a valid student
6	<u>identification_card;</u>
7	B. the performance of or admissions to
8	recreational, athletic or entertainment services or events in
9	facilities open to the general public;
10	C. refuse collection, refuse disposal or both;
11	D. sewage services; and
12	E. the sale of water by a utility owned or
13	operated by a county, municipality or other political
14	subdivision of the state.
15	"Governmental gross receipts" includes receipts from the
16	sale of tangible personal property handled on consignment when
17	sold from facilities open to the general public but excludes
18	cash discounts taken and allowed, governmental gross receipts
19	tax payable on transactions reportable for the period and any
20	type of time-price differential."
21	Section 2. EFFECTIVE DATEThe effective date of the
22	provisions of this act is July 1, 2001.
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<u>underscored mterial = new</u> [<del>bracketed mterial</del>] = delete