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**HOUSE BILL 310**

**45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002**

**INTRODUCED BY**

**Ron Godbey**

**AN ACT**

**RELATING TO TAXATION; PROVIDING FOR A REFUND OF GOVERNMENTAL  
GROSS RECEIPTS TAXES PAID BY CERTAIN MUNICIPALITIES.**

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

**Section 1. A new section of the Tax Administration Act  
is enacted to read:**

**"[NEW MATERIAL] GOVERNMENTAL GROSS RECEIPTS TAX--REFUNDS  
TO MUNICIPALITIES. --**

**A. All governmental gross receipts tax revenue  
received or collected by the department from a municipality  
with a population, as shown by the most recent federal  
decennial census, of more than three hundred thousand shall be  
refunded to that municipality. The refunds shall be made no  
later than the last day of the month following the month in  
which the revenue was received and, except as provided in this**

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1 section, the refund procedures of the Tax Administration Act  
2 are not a prerequisite for the refund.

3 B. A refund made pursuant to this section shall,  
4 pursuant to Subsection J of Section 7-1-3 NMSA 1978, be  
5 deducted when calculating the net receipts attributable to the  
6 governmental gross receipts tax for purposes of making  
7 distributions pursuant to Section 7-1-6.38 NMSA 1978.

8 C. The department is directed to withhold an  
9 administrative fee of two percent before making a refund  
10 pursuant to this section. The fee shall be distributed  
11 pursuant to Subsection G of Section 7-1-6.41 NMSA 1978. "

12 Section 2. EFFECTIVE DATE. -- The effective date of the  
13 provisions of this act is July 1, 2002.