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RELATING TO TAXATION; AMENDING THE GROSS RECEIPTS AND COMPENSATING  
TAX ACT; CLARIFYING THE MEANING OF FACILITIES OPEN TO THE GENERAL  
PUBLIC.

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

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991, Chapter 8, Section  
1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating Tax Act,  
"governmental gross receipts" means all receipts of the state or any agency,  
institution, instrumentality or political subdivision thereof from:

(1) the sale of tangible personal property other than water from  
facilities open to the general public;

(2) the performance of or admissions to recreational, athletic or  
entertainment services or events in facilities open to the general public;

(3) refuse collection, refuse disposal or both;

(4) sewage services; and

(5) the sale of water by a utility owned or operated by a county,  
municipality or other political subdivision of the state.

"Governmental gross receipts" includes receipts from the sale of tangible  
personal property handled on consignment when sold from facilities open to the  
general public but excludes cash discounts taken and allowed, governmental gross  
receipts tax payable on transactions reportable for the period and any type of time-

price differential.

B. As used in this section, "facilities open to the general public" does not include point of sale registers or electronic devices at a bookstore owned or operated by a public post-secondary educational institution when the registers or devices are utilized in the sale of textbooks or other materials required for courses at the institution to a student enrolled at the institution who displays a valid student identification card."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, ~~2006~~ 2006