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SENATE BILL 766

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; AMENDING THE DEFINITION OF GOVERNMENTAL
GROSS RECEIPTS TO EXCLUDE RECEIPTS FROM ADMISSIONS TO CERTAIN
NON-ATHLETIC EVENTS AT POST-SECONDARY EDUCATIONAL INSTITUTIONS.

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

A. the sale of tangible personal property other
than water from facilities open to the general public;

B. the performance of or admissions to

1 recreational, athletic or entertainment services or events in
2 facilities open to the general public, other than admissions to
3 a non-athletic special event at a post-secondary educational
4 institution if the event is sponsored in whole or in part by
5 the student association of the institution;

6 C. refuse collection, refuse disposal or both;

7 D. sewage services; and

8 E. the sale of water by a utility owned or operated
9 by a county, municipality or other political subdivision of the
10 state.

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

17 Section 2. EFFECTIVE DATE.--The effective date of the
18 provisions of this act is July 1, 2003.