

HOUSE CONSUMER AND PUBLIC AFFAIRS COMMITTEE SUBSTITUTE FOR  
HOUSE BILL 611

**46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004**

AN ACT

RELATING TO TAXATION; PROVIDING NEW REVENUE FOR CERTAIN  
COUNTIES TO BE USED FOR GENERAL HEALTH PURPOSES FOR SICK AND  
INDIGENT PERSONS.

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

Section 1. TAX LEVIES AUTHORIZATION--PROCEDURES--HEALTH  
PURPOSES.--

A. A board of county commissioners may adopt a  
resolution to submit to the qualified electors of the county  
the question of whether a property tax at a rate not to exceed  
the rate specified in the resolution should be imposed upon the  
net taxable value of property allocated to the county under the  
Property Tax Code for the purpose of providing health care to  
sick and indigent persons in the county.

B. The resolution shall specify the rate of the

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1 proposed tax, which shall not exceed one dollar fifty cents  
2 (\$1.50) on each one thousand dollars (\$1,000) of net taxable  
3 value of property allocated to the county under the Property  
4 Tax Code and shall:

5 (1) specify the date of the election at which  
6 the question of imposition of the tax to the qualified electors  
7 of the county shall be held, which may be a general election or  
8 a special election called for that purpose, except that the  
9 election may not be held within one year of an election held  
10 pursuant to Section 4-48B-15 NMSA 1978; and

11 (2) limit the imposition of the proposed tax  
12 to no more than eight years.

13 C. The question shall be voted upon as a separate  
14 question and shall be called, conducted and canvassed in  
15 substantially the same manner as provided by law for general  
16 elections. Upon certification, copies of the election shall be  
17 mailed immediately to the department of finance and  
18 administration and the taxation and revenue department.

19 D. For purposes of this section, "county" means a  
20 class B county with a population of no less than forty-one  
21 thousand and no more than forty-five thousand according to the  
22 last federal decennial census.

23 E. The mill levy authorized in this section is not  
24 subject to the rate limitation provisions of Section 7-37-7.1  
25 NMSA 1978 and shall not be used to meet a county's obligations

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1 pursuant to Section 27-10-4 NMSA 1978.

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