

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 158

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

INTRODUCED BY

Richard M. Romero

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION
FOR CERTAIN MAIL CARRIERS.

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

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ DEDUCTION--GROSS RECEIPTS--MAIL
CARRIERS.--Receipts of an independent contractor derived from
performing mail delivery services for the United States postal
service as a rural route carrier or a highway contract route
carrier may be deducted from gross receipts."

Section 2. EFFECTIVE DATE.--The effective date of the
provisions of this act is July 1, 2004.

. 149009. 1

underscored material = new
[bracketed material] = delete