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SENATE BILL 462

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

INTRODUCED BY

Linda M. Lopez

AN ACT

RELATING TO TAXATION; AUTHORIZING IMPOSITION OF MUNICIPAL AND COUNTY GROSS RECEIPTS TAXES FOR REGIONAL TRANSIT SYSTEM PURPOSES OF A REGIONAL TRANSIT DISTRICT; ENACTING SECTIONS OF THE NMSA 1978.

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

Section 1. A new section of the Municipal Local Option Gross Receipts Taxes Act is enacted to read:

"[NEW MATERIAL] MUNICIPAL REGIONAL TRANSIT GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE--RATE--ELECTION REQUIRED.--

A. Upon a request by resolution of the board of directors of a regional transit district, a majority of the members of the governing body of a municipality that is a member of the district pursuant to the Regional Transit District Act shall impose by ordinance an excise tax at a rate .150482.1

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1 not to exceed one-half percent of the gross receipts of any  
2 person engaging in business in the municipality for the  
3 privilege of engaging in business. A tax imposed pursuant to  
4 this section may be imposed by one or more ordinances, each  
5 imposing any number of tax rate increments, but an increment  
6 shall not be less than one-sixteenth percent of the gross  
7 receipts of any person engaging in business in the district and  
8 the aggregate of all rates shall not exceed one-half percent of  
9 the gross receipts of any person engaging in business in the  
10 municipality. The tax may be referred to as the "municipal  
11 regional transit gross receipts tax".

12 B. The governing body, at the time of enacting an  
13 ordinance imposing a tax authorized in Subsection A of this  
14 section, shall dedicate the revenue for the management,  
15 construction or operation of a public transit system or for  
16 specific public transit projects or services of the district  
17 pursuant to the Regional Transit District Act.

18 C. An ordinance imposing a municipal regional  
19 transit gross receipts tax shall not go into effect until after  
20 an election is held and a majority of the voters of the  
21 municipality voting in the election votes in favor of imposing  
22 the tax. The governing body shall adopt a resolution calling  
23 for an election within seventy-five days of the date the  
24 ordinance is adopted on the question of imposing the tax. The  
25 question shall be submitted to the voters of the municipality

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1 as a separate question at a regular municipal election or at a  
2 special election called for that purpose by the governing body.  
3 A special municipal election shall be called, conducted and  
4 canvassed as provided in the Municipal Election Code. If a  
5 majority of the voters voting on the question approves the  
6 ordinance imposing the municipal regional transit gross  
7 receipts tax, the ordinance shall become effective in  
8 accordance with the provisions of the Municipal Local Option  
9 Gross Receipts Taxes Act. If the question of imposing the  
10 municipal regional transit gross receipts tax fails, the  
11 governing body shall not again propose the imposition of any  
12 increment of the tax for a period of one year from the date of  
13 the election.

14 D. The governing body of a municipality imposing  
15 the municipal regional transit gross receipts tax shall  
16 transfer all proceeds from the tax to the regional transit  
17 district of which it is a member for the purposes specified in  
18 the ordinance and in accordance with the provisions of the  
19 Regional Transit District Act."

20 Section 2. A new section of the County Local Option Gross  
21 Receipts Taxes Act is enacted to read:

22 "[NEW MATERIAL] COUNTY REGIONAL TRANSIT GROSS RECEIPTS  
23 TAX--AUTHORITY TO IMPOSE--RATE--ELECTION REQUIRED.--

24 A. Upon a request by resolution of the board of  
25 directors of a regional transit district, a majority of the

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1 members of the governing body of a county that is a member of  
2 the district pursuant to the Regional Transit District Act  
3 shall impose by ordinance an excise tax at a rate not to exceed  
4 one-half percent of the gross receipts of any person engaging  
5 in business in the district area of the county for the  
6 privilege of engaging in business. A tax imposed pursuant to  
7 this section may be imposed by one or more ordinances, each  
8 imposing any number of tax rate increments, but an increment  
9 shall not be less than one-sixteenth percent of the gross  
10 receipts of any person engaging in business in the district and  
11 the aggregate of all rates shall not exceed one-half percent of  
12 the gross receipts of any person engaging in business in the  
13 district area of the county. The tax may be referred to as the  
14 "county regional transit gross receipts tax".

15 B. The governing body, at the time of enacting an  
16 ordinance imposing the tax authorized in Subsection A of this  
17 section, shall dedicate the revenue for the management,  
18 construction or operation of a public transit system or for  
19 specific public transit projects or services of the district  
20 pursuant to the Regional Transit District Act.

21 C. An ordinance imposing a county regional transit  
22 gross receipts tax shall not go into effect until after an  
23 election is held and a majority of the voters of the district  
24 area of the county voting in the election votes in favor of  
25 imposing the tax. The governing body shall adopt an ordinance

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1 calling for an election within seventy-five days of the date  
2 the resolution is adopted on the question of imposing the tax.  
3 The question shall be submitted to the voters of the district  
4 area of the county as a separate question at a general election  
5 or at a special election called for that purpose by the  
6 governing body. A special election shall be called, conducted  
7 and canvassed substantially in the same manner as provided by  
8 law for general elections. If a majority of the voters voting  
9 on the question approves the ordinance imposing the county  
10 regional transit gross receipts tax, the ordinance shall become  
11 effective in accordance with the provisions of the County Local  
12 Option Gross Receipts Taxes Act. If the question of imposing  
13 the county regional transit gross receipts tax fails, the  
14 governing body shall not again propose the imposition of any  
15 increment of the tax for a period of one year from the date of  
16 the election.

17 D. The governing body of a county imposing a county  
18 regional transit gross receipts tax shall transfer all proceeds  
19 from the tax to the regional transit district of which it is a  
20 member for the purposes specified in the ordinance and in  
21 accordance with the provisions of the Regional Transit District  
22 Act.

23 E. As used in this section, "district area of the  
24 county" means that portion of a county that is outside the  
25 boundaries of any municipality and that is within the

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1 boundaries of a regional transit district of which the county  
2 is a member."

3 Section 3. EFFECTIVE DATE.--The effective date of the  
4 provisions of this act is July 1, 2005.

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