

HOUSE JOINT MEMORIAL 41

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

INTRODUCED BY

J. Paul Taylor

A JOINT MEMORIAL

REQUESTING THAT THE STATE EXEMPT SCHOOL DISTRICTS FROM PAYING
THE GROSS RECEIPTS TAX ON SCHOOL CONSTRUCTION PROJECTS.

WHEREAS, school districts are required to pay the gross receipts tax on all public school critical capital outlay and school bond construction projects; and

WHEREAS, funding available to school districts to support quality education through school construction is lessened by the requirement of paying gross receipts taxes on the construction; and

WHEREAS, construction funds are made available to school districts through the collection of taxes levied on New Mexico taxpayers; therefore, taxing school construction is, in essence, duplicate taxation; and

WHEREAS, the governor and members of the legislature have

1 publicly stated their strong support for appropriate funding
2 levels for public education;

3 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
4 STATE OF NEW MEXICO that the laws be amended to relieve school
5 districts from paying the gross receipts tax on school
6 construction, thereby increasing the ability of the public
7 education department to fund construction of more facilities to
8 benefit all New Mexicans; and

9 BE IT FURTHER RESOLVED that copies of this memorial be
10 transmitted to the legislative education study committee, the
11 governor and the secretary of public education.

12 - 2 -
13
14
15
16
17
18
19
20
21
22
23
24
25