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SENATE BILL 50

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Rod Adair

AN ACT

RELATING TO STATE REVENUES; ENACTING AN EMERGENCY TAXPAYER RELIEF INITIATIVE THAT ROLLS BACK EACH TAX OR FEE INCREASE THAT RAISED FISCAL YEAR 2005 STATE REVENUES BY MORE THAN ONE MILLION DOLLARS (\$1,000,000) AND WAS PASSED BY THE LEGISLATURE AND SIGNED BY THE GOVERNOR DURING 2003 OR 2004; DECLARING AN EMERGENCY.

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] CREDIT GROSS RECEIPTS TAX--MUNICIPAL GROSS RECEIPTS TAX PAID.--A credit shall be allowed for each reporting period against the gross receipts tax for:

A. an amount of the municipal gross receipts tax equal to one-half percent of the taxable gross receipts for

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1 which the taxpayer is liable for that reporting period imposed
2 by a municipality pursuant to Section 7-19D-4 NMSA 1978 if that
3 municipality has imposed a total municipal gross receipts tax
4 rate of at least one-half percent; or

5 B. an amount of the municipal gross receipts tax
6 equal to one-fourth percent of the taxable gross receipts for
7 which the taxpayer is liable for that reporting period imposed
8 by a municipality pursuant to Section 7-19D-4 NMSA 1978 if that
9 municipality has imposed a total municipal gross receipts tax
10 rate of one-fourth percent. "

11 Section 2. Section 7-12-3 NMSA 1978 (being Laws 1971,
12 Chapter 77, Section 3, as amended) is amended to read:

13 "7-12-3. EXCISE TAX ON CIGARETTES-- RATES. --

14 A. For the privilege of selling, giving or
15 consuming cigarettes in New Mexico, there is levied an excise
16 tax at the rate of [~~four and fifty-five hundredths cents~~
17 ~~(\$.0455)] one and five hundredths cents (\$.0105) for each
18 cigarette sold, given or consumed in this state.~~

19 B. The tax imposed by this section shall be
20 referred to as the "cigarette tax". "

21 Section 3. Section 7-13-3 NMSA 1978 (being Laws 1971,
22 Chapter 207, Section 3, as amended) is amended to read:

23 "7-13-3. IMPOSITION AND RATE OF TAX-- DENOMINATION AS
24 "GASOLINE TAX". --

25 A. For the privilege of receiving gasoline in this

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1 state, there is imposed an excise tax at a rate provided in
2 Subsection B of this section on each gallon of gasoline
3 received in New Mexico.

4 B. The tax imposed by Subsection A of this section
5 shall be [~~seventeen cents (\$.17)~~] sixteen cents (\$.16) per
6 gallon received in New Mexico.

7 C. The tax imposed by this section may be called
8 the "gasoline tax". "

9 Section 4. Section 7-15A-6 NMSA 1978 (being Laws 1988,
10 Chapter 73, Section 33, as amended) is amended to read:

11 "7-15A-6. TAX RATE FOR MOTOR VEHICLES OTHER THAN BUSES--
12 REDUCTION OF RATE FOR ONE-WAY HAULS. --

13 A. For on-highway operations of motor vehicles
14 other than buses, the weight distance tax shall be computed in
15 accordance with the following schedule:

| Declared Gross Weight | Tax Rate |
|------------------------|-----------------------------------|
| (Gross Vehicle Weight) | (Mills per Mile) |
| 26,001 to 28,000 | [11.01] <u>7.97</u> |
| 28,001 to 30,000 | [11.88] <u>8.60</u> |
| 30,001 to 32,000 | [12.77] <u>9.24</u> |
| 32,001 to 34,000 | [13.64] <u>9.87</u> |
| 34,001 to 36,000 | [14.52] <u>10.51</u> |
| 36,001 to 38,000 | [15.39] <u>11.14</u> |
| 38,001 to 40,000 | [16.73] <u>12.11</u> |
| 40,001 to 42,000 | [18.05] <u>13.06</u> |

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|----|------------------|------------------------------------|
| 1 | 42,001 to 44,000 | [19.36] <u>14.01</u> |
| 2 | 44,001 to 46,000 | [20.69] <u>14.97</u> |
| 3 | 46,001 to 48,000 | [22.01] <u>15.93</u> |
| 4 | 48,001 to 50,000 | [23.33] <u>16.88</u> |
| 5 | 50,001 to 52,000 | [24.65] <u>17.84</u> |
| 6 | 52,001 to 54,000 | [25.96] <u>18.79</u> |
| 7 | 54,001 to 56,000 | [27.29] <u>19.75</u> |
| 8 | 56,001 to 58,000 | [28.62] <u>20.71</u> |
| 9 | 58,001 to 60,000 | [29.93] <u>21.66</u> |
| 10 | 60,001 to 62,000 | [31.24] <u>22.61</u> |
| 11 | 62,001 to 64,000 | [32.58] <u>23.58</u> |
| 12 | 64,001 to 66,000 | [33.90] <u>24.53</u> |
| 13 | 66,001 to 68,000 | [35.21] <u>25.48</u> |
| 14 | 68,001 to 70,000 | [36.52] <u>26.43</u> |
| 15 | 70,001 to 72,000 | [37.86] <u>27.40</u> |
| 16 | 72,001 to 74,000 | [39.26] <u>28.41</u> |
| 17 | 74,001 to 76,000 | [40.71] <u>29.46</u> |
| 18 | 76,001 to 78,000 | [42.21] <u>30.55</u> |
| 19 | 78,001 and over | [43.78] <u>31.68.</u> |

20 B. All motor vehicles for which the tax is computed
21 under Subsection A of this section shall pay a tax that is two-
22 thirds of the tax computed under Subsection A of this section
23 if:

24 (1) the motor vehicle is customarily used for
25 one-way haul;

. 153748. 1

1 (2) forty-five percent or more of the mileage
2 traveled by the motor vehicle for a registration year is
3 mileage that is traveled empty of all load; and

4 (3) the registrant, owner or operator of the
5 vehicle attempting to qualify under this subsection has made a
6 sworn application to the department to be classified under this
7 subsection for a registration year and has given whatever
8 information is required by the department to determine the
9 eligibility of the vehicle to be classified under this
10 subsection and the vehicle has been so classified. "

11 Section 5. Section 7-15A-7 NMSA 1978 (being Laws 1988,
12 Chapter 73, Section 34, as amended) is amended to read:

13 "7-15A-7. TAX RATE FOR BUSES. --For all buses, the weight
14 distance tax shall be computed in accordance with the following
15 schedule:

| 16 Declared Gross Weight | Tax Rate |
|---------------------------|-----------------------------------|
| 17 (Gross Vehicle Weight) | (Mills per Mile) |
| 18 26,001 to 28,000 | [11.01] <u>7.97</u> |
| 19 28,001 to 30,000 | [11.88] <u>8.60</u> |
| 20 30,001 to 32,000 | [12.77] <u>9.24</u> |
| 21 32,001 to 34,000 | [13.64] <u>9.87</u> |
| 22 34,001 to 36,000 | [14.52] <u>10.52</u> |
| 23 36,001 to 38,000 | [15.39] <u>11.15</u> |
| 24 38,001 to 40,000 | [16.73] <u>12.12</u> |
| 25 40,001 to 42,000 | [18.05] <u>13.07</u> |

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| 1 | 42,001 to 44,000 | [19.36] <u>14.02</u> |
| 2 | 44,001 to 46,000 | [20.69] <u>14.97</u> |
| 3 | 46,001 to 48,000 | [22.01] <u>15.94</u> |
| 4 | 48,001 to 50,000 | [23.33] <u>16.89</u> |
| 5 | 50,001 to 52,000 | [24.65] <u>17.85</u> |
| 6 | 52,001 to 54,000 | [25.96] <u>18.80</u> |
| 7 | 54,001 and over | [27.29] <u>19.76.</u> " |

8 Section 6. Section 7-16A-3 NMSA 1978 (being Laws 1992,
9 Chapter 51, Section 3, as amended) is amended to read:

10 "7-16A-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
11 SPECIAL FUEL EXCISE TAX. --

12 A. For the privilege of receiving or using special
13 fuel in this state, there is imposed an excise tax at a rate
14 provided in Subsection B of this section on each gallon of
15 special fuel received in New Mexico.

16 B. The tax imposed by Subsection A of this section
17 shall be [~~twenty-one cents (\$.21)~~] eighteen cents (\$.18) per
18 gallon of special fuel received or used in New Mexico.

19 C. The tax imposed by this section may be called the
20 "special fuel excise tax". "

21 Section 7. Section 59A-6-2 NMSA 1978 (being Laws 1984,
22 Chapter 127, Section 102, as amended) is amended to read:

23 "59A-6-2. PREMIUM TAX [~~HEALTH INSURANCE PREMIUM~~
24 SURTAX]. --

25 A. The premium tax provided for in this section shall

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1 apply as to the following taxpayers:

2 (1) each insurer authorized to transact
3 insurance in New Mexico;

4 (2) each insurer formerly authorized to transact
5 insurance in New Mexico and receiving premiums on policies
6 remaining in force in New Mexico, except that this provision
7 shall not apply as to an insurer that withdrew from New Mexico
8 prior to March 26, 1955;

9 (3) each plan operating under provisions of
10 Chapter 59A, Articles 46 through 49 NMSA 1978;

11 (4) each property bondsman, as that person is
12 defined in Section 59A-51-2 NMSA 1978, as to any consideration
13 received as security or surety for a bail bond in connection
14 with a judicial proceeding, which consideration shall be
15 considered "gross premiums" for the purposes of this section;
16 and

17 (5) each unauthorized insurer that has assumed a
18 contract or policy of insurance directly or indirectly from an
19 authorized or formerly authorized insurer and is receiving
20 premiums on such policies remaining in force in New Mexico,
21 except that this provision shall not apply if a ceding insurer
22 continues to pay the tax provided in this section as to such
23 policy or contract.

24 B. Each such taxpayer shall pay in accordance with
25 this subsection a premium tax of three and three-thousandths

. 153748. 1

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1 percent of the gross premiums and membership and policy fees
2 received by it on insurance or contracts covering risks within
3 this state during the preceding calendar year, less all return
4 premiums, including dividends paid or credited to policyholders
5 or contract holders and premiums received for reinsurance on
6 New Mexico risks.

7 ~~[C. In addition to the premium tax imposed pursuant~~
8 ~~to Subsection B of this section, each taxpayer described in~~
9 ~~Subsection A of this section that transacts health insurance in~~
10 ~~New Mexico or is a plan described in Chapter 59A, Article 46 or~~
11 ~~47 NMSA 1978 shall pay a health insurance premium surtax of one~~
12 ~~percent of the gross health insurance premiums and membership~~
13 ~~and policy fees received by it on health insurance or~~
14 ~~contracts, excluding disability income insurance or contracts,~~
15 ~~covering health risks within this state during the preceding~~
16 ~~calendar year, less all return health insurance premiums,~~
17 ~~including dividends paid or credited to policyholders or~~
18 ~~contract holders and health insurance premiums received for~~
19 ~~reinsurance on New Mexico risks. Except as provided in this~~
20 ~~section, all references in the Insurance Code to the premium~~
21 ~~tax shall include both the premium tax and the health insurance~~
22 ~~premium surtax.~~

23 ~~D.]~~ C. For each calendar quarter, an estimated
24 payment of the premium tax [and the health insurance premium
25 surtax] shall be made on April 15, July 15, October 15 and the

. 153748. 1

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1 following January 15. The estimated payments shall be equal to
2 at least one-fourth of either the payment made during the
3 previous calendar year or eighty percent of the actual payment
4 due for the current calendar year, whichever is greater. The
5 final adjustment for payments due for the prior year shall be
6 made with the return, which shall be filed on April 15 of each
7 year, at which time all taxes for that year are due. Dividends
8 paid or credited to policyholders or contract holders and
9 refunds, savings, savings coupons and similar returns or
10 credits applied or credited to payment of premiums for
11 existing, new or additional insurance shall, in the amount so
12 used, constitute premiums subject to tax under this section for
13 the year in which so applied or credited.

14 [E.] D. Exempted from the [taxes] tax imposed by this
15 section are:

16 (1) premiums attributable to insurance or
17 contracts purchased by the state or a political subdivision
18 [~~for the state's or political subdivision's active or retired~~
19 ~~employees~~]; and

20 (2) payments received by a health maintenance
21 organization from the federal secretary of health and human
22 services pursuant to a contract issued under the provisions of
23 42 U.S.C. Section 1395 ~~mm~~(g). "

24 Section 8. Section 61-11-14 NMSA 1978 (being Laws 1969,
25 Chapter 29, Section 13, as amended) is amended to read:

. 153748. 1

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1 "61-11-14. PHARMACY LICENSURE [~~WHOLESALE DRUG~~
2 ~~DISTRIBUTION BUSINESS LICENSURE~~] -- REQUIREMENTS -- FEES --
3 REVOCATION. --

4 A. Any person who desires to operate or maintain the
5 operation of a pharmacy or who engages in a wholesale drug
6 distribution business in this state shall apply to the board
7 for the proper license and shall meet the requirements of the
8 board and pay the annual fee for the license and its renewal.

9 B. The board shall issue the following classes of
10 licenses that shall be defined and limited by regulation of the
11 board:

- 12 (1) retail pharmacy;
- 13 (2) nonresident pharmacy;
- 14 (3) wholesale drug distributor;
- 15 (4) drug manufacturer;
- 16 (5) hospital pharmacy;
- 17 (6) industrial health clinic;
- 18 (7) community health clinic;
- 19 (8) department of health public health offices;
- 20 (9) custodial care facility;
- 21 (10) home care services;
- 22 (11) emergency medical services;
- 23 (12) animal control facilities;
- 24 (13) wholesaler, retailer or distributor of
25 veterinary drugs bearing the legend: "caution: federal law

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1 restricts this drug to use by or on the order of a licensed
2 veterinarian". Such drugs may be sold or dispensed by any
3 person possessing a retail pharmacy license, wholesale drug
4 distributor's license or drug manufacturer's license issued by
5 the board, without the necessity of acquiring an additional
6 license for veterinary drugs;

7 (14) returned drugs processors;

8 (15) drug research facilities; and

9 (16) drug warehouses.

10 C. Every application for the issuance or annual
11 renewal of:

12 (1) a license for a retail pharmacy, nonresident
13 pharmacy, hospital pharmacy or drug research facility shall be
14 accompanied by a fee set by the board in an amount not to
15 exceed three hundred dollars (\$300);

16 [~~(2) a license for a wholesale drug distributor,~~
17 ~~drug manufacturer or drug warehouse shall be accompanied by an~~
18 ~~annual fee not to exceed five thousand dollars (\$5,000);~~
19 ~~provided that the annual fee shall not exceed one thousand~~
20 ~~dollars (\$1,000) upon the implementation of a medicare~~
21 ~~prescription drug benefit program, pursuant to Sections 1860D-1~~
22 ~~through 1860D-24, except Section 1860D-4, of Public Law~~
23 ~~108-173, the Medicare Prescription Drug, Improvement, and~~
24 ~~Modernization Act of 2003;~~

25 ~~(3)] (2) a license for a custodial care facility~~

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1 or a returned drugs processor business shall be accompanied by
2 a fee set by the board in an amount not to exceed two hundred
3 dollars (\$200); and

4 [~~(4)~~] (3) a license for an industrial health
5 clinic; a community health clinic; a department of health
6 public health office; home care services; emergency medical
7 services; animal control facilities; or wholesaler, retailer or
8 distributor of veterinary drugs shall be accompanied by a fee
9 set by the board in an amount not to exceed two hundred dollars
10 (\$200).

11 D. If it is desired to operate or maintain a
12 pharmaceutical business at more than one location, a separate
13 license shall be obtained for each location.

14 E. Each application for a license shall be made on
15 forms prescribed and furnished by the board.

16 F. Any person making application to the board for a
17 license to operate a facility or business listed in Subsection
18 B of this section in this state shall submit to the board an
19 application for licensure indicating:

20 (1) the name under which the business is to be
21 operated;

22 (2) the address of each location to be licensed
23 and the address of the principal office of the business;

24 (3) in the case of a retail pharmacy, the name
25 and address of the owner, partner or officer or director of a

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1 corporate owner;

2 (4) the type of business to be conducted at each
3 location;

4 (5) a rough drawing of the floor plan of each
5 location to be licensed;

6 (6) the proposed days and hours of operation of
7 the business; and

8 (7) other information the board may require.

9 G. After preliminary approval of the application for
10 a license for any facility or business listed in Paragraphs (1)
11 through (8) and (10) through (16) of Subsection B of this
12 section, a request for an inspection, together with an
13 inspection fee not to exceed two hundred dollars (\$200), shall
14 be submitted to the board for each business location, and an
15 inspection shall be made of each location by the board or its
16 agent.

17 H. Following a deficiency-free inspection, the
18 executive director of the board may issue a temporary license
19 to the applicant. The temporary license shall expire at the
20 close of business on the last day of the next regular board
21 meeting.

22 I. Licenses, except temporary licenses provided
23 pursuant to Subsection H of this section, issued by the board
24 pursuant to this section are not transferable and shall expire
25 on December 31 of each year unless renewed. Any person failing

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1 to renew [~~his~~] a license on or before December 31 of each year
2 shall not have [~~his~~] the license reinstated except upon
3 reapplication and payment of a reinstatement fee set by the
4 board in an amount not to exceed one hundred dollars (\$100) and
5 all delinquent renewal fees.

6 J. The board, after notice and a refusal or failure
7 to comply, may suspend or revoke any license issued under the
8 provisions of the Pharmacy Act at any time examination or
9 inspection of the operation for which the license was granted
10 discloses that the operation is not being conducted according
11 to law or regulations of the board.

12 K. Pharmaceutical sales representatives who carry
13 dangerous drugs shall provide the board with a written
14 statement from the representative's employer that describes the
15 employer's policy relating to the safety and security of the
16 handling of dangerous drugs and to the employer's compliance
17 with the federal Prescription Drug Marketing Act of 1987.
18 Pharmaceutical sales representatives are not subject to the
19 licensing provisions of the Pharmacy Act."

20 Section 9. Section 66-6-1 NMSA 1978 (being Laws 1978,
21 Chapter 35, Section 336, as amended) is amended to read:

22 "66-6-1. MOTORCYCLES--REGISTRATION FEES.--

23 A. For the registration of motorcycles, the
24 department shall collect the following fees for a twelve-month
25 registration period:

. 153748. 1

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1 (1) for a motorcycle having not more than two
2 wheels in contact with the ground, [~~fifteen dollars (\$15.00)~~]
3 eleven dollars (\$11.00); and

4 (2) for a motorcycle having three wheels in
5 contact with the ground or having a sidecar, [~~fifteen dollars~~
6 ~~(\$15.00)~~] eleven dollars (\$11.00).

7 B. In addition to other fees required by this
8 section, the department shall collect for each motorcycle an
9 annual tire recycling fee of one dollar (\$1.00) for a twelve-
10 month registration period."

11 Section 10. Section 66-6-2 NMSA 1978 (being Laws 1978,
12 Chapter 35, Section 337, as amended) is amended to read:

13 "66-6-2. PASSENGER VEHICLES--REGISTRATION FEES.--For the
14 registration of motor vehicles other than motorcycles, trucks,
15 buses and tractors, the division shall collect the following
16 fees for each twelve-month registration period:

17 A. for a vehicle whose gross factory shipping weight
18 is not more than two thousand pounds, [~~twenty-seven dollars~~
19 ~~(\$27.00)~~] twenty dollars (\$20.00); provided, however, that
20 after five years of registration, calculated from the date when
21 the vehicle was first registered in this or another state, the
22 fee is [~~twenty-one dollars (\$21.00)~~] sixteen dollars (\$16.00);

23 B. for a vehicle whose gross factory shipping weight
24 is more than two thousand but not more than three thousand
25 pounds, [~~thirty-nine dollars (\$39.00)~~] twenty-nine dollars

. 153748. 1

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1 (\$29.00); provided, however, that after five years of
2 registration, calculated from the date when the vehicle was
3 first registered in this or another state, the fee is [~~thirty-~~
4 ~~one dollars (\$31.00)~~] twenty-three dollars (\$23.00);

5 C. for a vehicle whose gross factory shipping weight
6 is more than three thousand pounds, [~~fifty-six dollars~~
7 ~~(\$56.00)~~] forty-two dollars (\$42.00); provided, however, that
8 after five years of registration, calculated from the date when
9 the vehicle was first registered in this or another state, the
10 fee is [~~forty-five dollars (\$45.00)~~] thirty-four dollars
11 (\$34.00); and

12 D. for a vehicle registered pursuant to the
13 provisions of this section, a tire recycling fee of one dollar
14 fifty cents (\$1.50). "

15 Section 11. Section 66-6-3 NMSA 1978 (being Laws 1978,
16 Chapter 35, Section 338, as amended) is amended to read:

17 "66-6-3. TRAILERS--REGISTRATION FEES.--

18 A. For the registration of freight trailers and
19 utility trailers, the following fees shall be collected:

20 (1) for the permanent registration or
21 reregistration of freight trailers, [~~thirteen dollars (\$13.00)~~]
22 ten dollars (\$10.00);

23 (2) for the annual registration of each utility
24 trailer not permanently registered, [~~seven dollars (\$7.00)~~]
25 five dollars (\$5.00) plus one dollar (\$1.00) for each one

. 153748. 1

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1 hundred pounds or major fraction thereof of actual empty weight
2 over five hundred pounds actual empty weight; except that in
3 the case of travel trailers, actual empty weight shall be one-
4 half of the gross factory shipping weight or, if gross factory
5 shipping weight is not available, then actual empty weight
6 shall be one-half of actual gross vehicle weight; and

7 (3) for the permanent registration of utility
8 trailers not used in commerce that have a gross vehicle weight
9 of less than six thousand one pounds, [~~thirty-three dollars~~
10 ~~(\$33.00) plus seven dollars (\$7.00)~~] twenty-five dollars
11 (\$25.00) plus five dollars (\$5.00) for each one hundred pounds
12 or major fraction thereof of actual empty weight over five
13 hundred pounds actual empty weight; except that in the case of
14 travel trailers, actual empty weight shall be one-half of the
15 gross factory shipping weight or, if gross factory shipping
16 weight is not available, then actual empty weight shall be one-
17 half of actual gross vehicle weight and for the reregistration
18 of such utility trailers upon their sale or transfer, seven
19 dollars (\$7.00).

20 B. At the option of the owner of a fleet of fifty or
21 more utility trailers wishing to register them in New Mexico,
22 the division shall issue a registration and registration plate
23 for each trailer in the fleet, the registration and
24 registration plate to expire on the last day of the final month
25 of a five-year period. Registrations and registration plates

. 153748. 1

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1 shall be issued for five years only if the owner of the
2 trailers meets the following requirements:

3 (1) application is made on forms prescribed by
4 the division and payment of the proper fee is made;

5 (2) upon the option of the director,
6 presentation is made at the time of registration of a surety
7 bond, certificate of deposit or of other financial security;
8 and

9 (3) payment is made by the fleet owner of all
10 registration fees due each year prior to the expiration date.
11 If such fees are not paid, all registrations and registration
12 plates in the fleet shall be canceled. "

13 Section 12. Section 66-6-4 NMSA 1978 (being Laws 1978,
14 Chapter 35, Section 339, as amended) is amended to read:

15 "66-6-4. REGISTRATION FEES--TRUCKS, TRUCK TRACTORS, ROAD
16 TRACTORS AND BUSES. --

17 A. Within their respective jurisdictions, the motor
18 vehicle division and the motor transportation division of the
19 department of public safety shall charge registration fees for
20 trucks, truck tractors, road tractors and buses, except as
21 otherwise provided by law, according to the schedule of
22 Subsection B of this section.

| | | |
|----|--------------------------|-------------------|
| 23 | B. Declared Gross Weight | Fee |
| 24 | 001 to 4,000 | \$ [40] <u>30</u> |
| 25 | 4,001 to 6,000 | [55] <u>41</u> |

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| 1 | 6,001 to 8,000 | [69] <u>52</u> |
| 2 | 8,001 to 10,000 | [84] <u>63</u> |
| 3 | 10,001 to 12,000 | [99] <u>74</u> |
| 4 | 12,001 to 14,000 | [113] <u>85</u> |
| 5 | 14,001 to 16,000 | [128] <u>96</u> |
| 6 | 16,001 to 18,000 | [143] <u>107</u> |
| 7 | 18,001 to 20,000 | [157] <u>118</u> |
| 8 | 20,001 to 22,000 | [172] <u>129</u> |
| 9 | 22,001 to 24,000 | [187] <u>140</u> |
| 10 | 24,001 to 26,000 | [201] <u>151</u> |
| 11 | 26,001 to 48,000 | [118] <u>88. 50</u> |
| 12 | 48,001 and over | [172] <u>129. 50.</u> |

13 C. All trucks whose declared gross weight or whose
14 gross vehicle weight is less than twenty-six thousand pounds,
15 after five years of registration, calculated from the date when
16 the vehicle was first registered in this or another state,
17 shall be charged registration fees at eighty percent of the
18 rate set out in Subsection B of this section.

19 D. All trucks with a gross vehicle weight of more
20 than twenty-six thousand pounds and all truck tractors and road
21 tractors used to tow freight trailers shall be registered on
22 the basis of combination gross vehicle weight.

23 E. All trucks with a gross vehicle weight of twenty-
24 six thousand pounds or less shall be registered on the basis of
25 gross vehicle weight. A trailer, semitrailer or pole trailer

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1 towed by a truck of such gross vehicle weight shall be
2 classified as a utility trailer for registration purposes
3 unless otherwise provided by law.

4 F. All farm vehicles having a declared gross weight
5 of more than six thousand pounds shall be charged registration
6 fees of two-thirds of the rate of the respective fees provided
7 in this section and shall be issued distinctive registration
8 plates. "Farm vehicle" means a vehicle owned by a person whose
9 principal occupation is farming or ranching and which vehicle
10 is used principally in the transportation of farm and ranch
11 products to market and farm and ranch supplies and livestock
12 from the place of purchase to farms and ranches in this state;
13 provided that the vehicle is not used for hire.

14 G. In addition to other registration fees imposed by
15 this section, beginning July 1, 1994, there is imposed at the
16 time of registration an annual tire recycling fee of one dollar
17 fifty cents (\$1.50) on each vehicle subject to a registration
18 fee pursuant to this section, except for vehicles with a
19 declared gross weight of greater than twenty-six thousand
20 pounds upon which registration fees are imposed by Subsection B
21 of this section.

22 H. Three percent of registration fees of trucks
23 having from twenty-six thousand one pounds to forty-eight
24 thousand pounds declared gross vehicle weight is to be
25 transferred to the tire recycling fund pursuant to the

. 153748. 1

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1 provisions of Section 66-6-23 NMSA 1978.

2 I. Three and seventy-five hundredths percent of
3 registration fees of trucks in excess of forty-eight thousand
4 pounds declared gross vehicle weight is to be transferred to
5 the tire recycling fund pursuant to the provisions of Section
6 66-6-23 NMSA 1978. "

7 Section 13. Section 66-6-5 NMSA 1978 (being Laws 1978,
8 Chapter 35, Section 340, as amended) is amended to read:

9 "66-6-5. BUS REGISTRATION FEES. --All buses shall pay the
10 registration fees provided in Section 66-6-4 NMSA 1978, except
11 for school buses and buses operated by religious or nonprofit
12 charitable organizations for the express purpose of the
13 organization for which the annual registration fee is [~~seven~~
14 ~~dollars~~ ~~(\$7.00)~~] five dollars (\$5.00) In addition to other
15 registration fees imposed by this section, beginning July 1,
16 1994, there is imposed at the time of registration an annual
17 tire recycling fee of fifty cents (\$.50) per wheel that is in
18 contact with the ground on each vehicle subject to a
19 registration fee pursuant to this section. "

20 Section 14. Section 66-6-8 NMSA 1978 (being Laws 1978,
21 Chapter 35, Section 343, as amended) is amended to read:

22 "66-6-8. BUS REGISTRATION-- AGRICULTURAL LABOR FEES. --

23 A. A bus that has a normal seating capacity of forty
24 passengers or less and that is used exclusively for the
25 transportation of agricultural laborers may be registered upon

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1 payment to the division of a fee of [~~thirty-three dollars~~
2 ~~(\$33.00)~~] twenty-five dollars (\$25.00).

3 B. In addition to the registration fee imposed by
4 this section, there is imposed at the time of registration an
5 annual tire recycling fee of fifty cents (\$.50) per wheel that
6 is in contact with the ground on each vehicle subject to a
7 registration fee pursuant to this section.

8 C. Application for registration of a bus pursuant to
9 this section shall be made in the form prescribed by the
10 division and shall be accompanied by an affidavit that the bus
11 will be used exclusively for the transportation of agricultural
12 laborers. Upon registration, the bus is exempt from tariff-
13 filing requirements of the public regulation commission. "

14 Section 15. Section 66-6-9 NMSA 1978 (being Laws 1978,
15 Chapter 35, Section 344, as amended) is amended to read:

16 "66-6-9. FEE FOR FERTILIZER TRAILERS.--In lieu of the
17 registration fee provided for in Section 66-6-3 NMSA 1978, the
18 division shall collect a registration fee of [~~seven dollars~~
19 ~~(\$7.00)~~] five dollars (\$5.00) for each trailer used on the
20 highways of this state by any commercial fertilizer company
21 solely for the delivery or distribution of liquid fertilizer to
22 a farmer; provided the trailer has an empty weight not in
23 excess of three thousand five hundred pounds. "

24 Section 16. Section 66-6-10 NMSA 1978 (being Laws 1978,
25 Chapter 35, Section 345, as amended) is amended to read:

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1 "66-6-10. REGISTRATION FEES FOR MANUFACTURED HOMES AND
2 TRAVEL TRAILERS-- DIVISION TO NOTIFY COUNTY ASSESSOR OF
3 MANUFACTURED HOME REGISTRATION. --

4 A. For the registration of each manufactured home,
5 the division shall collect a fee of [~~seven dollars (\$7.00)~~]
6 five dollars (\$5.00).

7 B. The division shall compile and transmit to each
8 county assessor each year a list of the manufactured homes that
9 are registered with the division showing the assessor's county
10 as the principal location of the manufactured home. The
11 listing shall include all data pertinent to and necessary for
12 the county assessor to value the manufactured homes in
13 accordance with valuation rules promulgated by the property tax
14 division pursuant to Section 7-36-26 NMSA 1978. The listing
15 required by this subsection shall be transmitted no later than
16 thirty days following the close of the annual registration
17 process and shall be supplemented no less often than every
18 thirty days to provide information to the appropriate county
19 assessors on registrations occurring throughout the year.

20 C. At the time a person registers a manufactured home
21 and pays the fee required by this section, the person shall be
22 notified in writing by the division that the information
23 required by Subsection B of this section will be furnished to
24 the county assessor of the county of the principal location of
25 the manufactured home and that the manufactured home is subject

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1 to property taxation under the Property Tax Code. "

2 Section 17. Section 66-6-12 NMSA 1978 (being Laws 1978,
3 Chapter 35, Section 347, as amended) is amended to read:

4 "66-6-12. FEES FOR SCHOOL BUSES. --

5 A. Registration fees for school buses used solely for
6 the purpose of transportation of school children and other
7 school activities shall be [~~seven dollars (\$7.00)~~] five dollars
8 (\$5.00) a year.

9 B. The application for registration of a school bus
10 shall be accompanied by the certificate of the director of
11 transportation of the public education department stating that
12 the vehicle is used solely and exclusively as a school bus. A
13 passenger car shall not be considered a school bus for the
14 purposes of this section. "

15 Section 18. Section 74-4-4.2 NMSA 1978 (being Laws 1981
16 (1st S.S.), Chapter 8, Section 6, as amended) is amended to
17 read:

18 "74-4-4.2. PERMITS--ISSUANCE--DENIAL--MODIFICATION--
19 SUSPENSION--REVOCATION. --

20 A. An application for a permit pursuant to the
21 Hazardous Waste Act shall contain information required pursuant
22 to Section 74-4-4.7 NMSA 1978 or to regulations promulgated by
23 the board and shall include:

24 (1) estimates of the composition, quantity and
25 concentration of any hazardous waste identified or listed under

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1 Subsection A of Section 74-4-4 NMSA 1978 or combinations of any
2 hazardous waste and other solid waste proposed to be disposed
3 of, treated, transported or stored and the time, frequency or
4 rate at which the waste is proposed to be disposed of, treated,
5 transported or stored; and

6 (2) an identification and description of, and
7 other pertinent information about, the site where hazardous
8 waste or the products of treatment of hazardous waste will be
9 disposed of, treated, transported to or stored.

10 B. Hazardous waste permits shall require corrective
11 action for all releases of hazardous waste or constituents from
12 any solid waste management unit at a treatment, storage or
13 disposal facility seeking a permit under this section.

14 C. The department shall provide timely review on all
15 permit applications. Upon a determination by the secretary
16 that the applicant has met the requirements adopted pursuant to
17 Section 74-4-4 NMSA 1978, the secretary may issue a permit or a
18 permit subject to any conditions necessary to protect human
19 health and the environment for the facility.

20 D. The secretary may deny any permit application or
21 modify, suspend or revoke any permit issued pursuant to the
22 Hazardous Waste Act if the applicant or permittee has:

23 (1) knowingly and willfully misrepresented a
24 material fact in the application for a permit;

25 (2) refused to disclose the information required

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1 under the provisions of Section 74-4-4.7 NMSA 1978;

2 (3) been convicted in any court, within ten
3 years immediately preceding the date of submission of the
4 permit application, of:

5 (a) a felony or other crime involving moral
6 turpitude; or

7 (b) a crime defined by state or federal
8 statutes as involving or being in restraint of trade,
9 price-fixing, bribery or fraud;

10 (4) exhibited a history of willful disregard for
11 environmental laws of any state or the United States;

12 (5) had any permit revoked or permanently
13 suspended for cause under the environmental laws of any state
14 or the United States; or

15 (6) violated any provision of the Hazardous
16 Waste Act, any regulation adopted and promulgated pursuant to
17 that act or any condition of a permit issued under that act.

18 E. In making a finding under Subsection D of this
19 section, the secretary may consider aggravating and mitigating
20 factors.

21 F. If an applicant or permittee whose permit is being
22 considered for denial or revocation, respectively, on any basis
23 provided by Subsection D of this section has submitted an
24 action plan that has been approved in writing by the secretary,
25 and plan approval includes a period of operation under a

. 153748. 1

1 conditional permit that will allow the applicant or permittee a
2 reasonable opportunity to demonstrate its rehabilitation, the
3 secretary may issue a conditional permit for a reasonable
4 period of time. In approving an action plan intended to
5 demonstrate rehabilitation, the secretary may consider:

6 (1) implementation by the applicant or permittee
7 of formal policies;

8 (2) training programs and management control to
9 minimize and prevent the occurrence of future violations;

10 (3) installation by the applicant or permittee
11 of internal environmental auditing programs;

12 (4) the applicant's release or the permittee's
13 release subsequent to serving a period of incarceration or
14 paying a fine, or both, after conviction of any crime listed in
15 Subsection D of this section; and

16 (5) any other factors the secretary deems
17 relevant.

18 G. Notwithstanding the provisions of Subsection D of
19 this section:

20 (1) a research, development and demonstration
21 permit may be terminated upon the determination by the
22 secretary that termination is necessary to protect human health
23 or the environment; and

24 (2) a permit may be modified at the request of
25 the permittee for just cause as demonstrated by the permittee.

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1 H. No ruling shall be made on permit issuance, major
2 modification, suspension or revocation without an opportunity
3 for a public hearing at which all interested persons shall be
4 given a reasonable chance to submit data, views or arguments
5 orally or in writing and to examine witnesses testifying at the
6 hearing; provided, however, that the secretary may, pursuant to
7 Section 74-4-10 NMSA 1978, order the immediate termination of a
8 research development and demonstration permit whenever the
9 secretary determines that termination is necessary to protect
10 human health or the environment and may order the immediate
11 suspension or revocation of a permit for a facility that has
12 been ordered to take corrective action or other response
13 measures for releases of hazardous waste into the environment.

14 I. The secretary shall hold a public hearing on a
15 minor permit modification if the secretary determines that
16 there is significant public interest in the minor modification.

17 J. The board shall provide a schedule of fees for
18 businesses generating hazardous waste [~~conducting permitted~~
19 ~~hazardous waste management activities~~] or seeking a permit for
20 the management of hazardous waste, to be deposited to the
21 credit of the hazardous waste fund, including but not limited
22 to:

23 (1) a hazardous waste business fee applicable to
24 any business engaged in a regulated hazardous waste activity,
25 which shall be an annual flat fee based on the type of

. 153748. 1

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1 activity;

2 (2) a hazardous waste generation fee applicable
3 to any business generating hazardous waste, which shall be
4 based on the quantity of hazardous waste generated annually;
5 however, when any material listed in Paragraph (2) of
6 Subsection K of Section 74-4-3 NMSA 1978 is determined by the
7 board to be subject to regulation under Subtitle C of the
8 federal Resource Conservation and Recovery Act of 1976, the
9 board may set a generation fee under this paragraph for that
10 waste based on its volume, toxicity, mobility and economic
11 impact on the regulated entity; and

12 (3) a hazardous waste permit application fee,
13 not exceeding the estimated cost of investigating the
14 application and issuing the permit, to be paid at the time the
15 secretary notifies the applicant by certified mail that the
16 application has been deemed administratively complete and a
17 technical review is scheduled. [~~and~~

18 ~~(4) an annual hazardous waste permit~~
19 ~~management fee based on and not exceeding the estimated cost~~
20 ~~of conducting regulatory oversight of permitted activities]"~~

21 Section 19. Section 77-2-29 NMSA 1978 (being Laws 1981,
22 Chapter 357, Section 2, as amended) is amended to read:

23 "77-2-29. FEES.--The following fees shall be fixed by
24 the board for services rendered pursuant to the provisions of
25 The Livestock Code:

. 153748. 1

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1 A. an inspection or permit fee not to exceed
2 sixteen cents (\$.16) per head to be charged for the
3 importation or exportation of sheep and goats pursuant to
4 Section 77-8-3 NMSA 1978 and a service charge in an amount
5 not to exceed ten dollars (\$10.00) for each inspection
6 request; provided that the board shall not increase the
7 inspection fee more than four cents (\$.04) in any one fiscal
8 year;

9 B. a fee for recording a transfer of a brand
10 pursuant to Section 77-2-7.1 NMSA 1978 in an amount not to
11 exceed [~~one hundred dollars (\$100)~~] fifty dollars (\$50.00);

12 C. a fee for recording a brand or researching a
13 brand pursuant to Section 77-2-7.4 NMSA 1978 in an amount not
14 to exceed [~~one hundred dollars (\$100)~~] fifty dollars
15 (\$50.00);

16 D. a fee for additional copies of certified copies
17 of brands pursuant to Section 77-2-7.4 NMSA 1978 in an amount
18 not to exceed [~~ten dollars (\$10.00)~~] five dollars (\$5.00) per
19 copy;

20 E. a fee for the recording of a holding brand
21 pursuant to Section 77-2-7.9 NMSA 1978 in an amount not to
22 exceed one hundred dollars (\$100), which recording shall be
23 valid for one year from the date of recording, and an
24 additional fee in an amount not to exceed one hundred dollars
25 (\$100) for each annual renewal;

. 153748. 1

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1 F. a fee for the rerecording of brands pursuant to
2 Section 77-2-7.12 NMSA 1978 in an amount not to exceed [~~one~~
3 ~~hundred dollars (\$100)] fifty dollars (\$50.00);~~

4 G. a fee for the inspection of livestock pursuant
5 to Section 77-9-38 or 77-10-4 NMSA 1978 in an amount not to
6 exceed fifty cents (\$.50) per head and a service charge in an
7 amount not to exceed ten dollars (\$10.00) for each inspection
8 request; provided that the board may not increase the
9 inspection fee more than ten cents (\$.10) in any one fiscal
10 year;

11 H. a fee for the inspection of hides pursuant to
12 Section 77-9-54 NMSA 1978 in an amount not to exceed fifty
13 cents (\$.50) per hide and a service charge in an amount not
14 to exceed ten dollars (\$10.00) for each inspection request;
15 provided that the board may not increase the inspection fee
16 more than ten cents (\$.10) in any one fiscal year;

17 I. a fee for the handling of the proceeds of the
18 sale of an estray pursuant to Section 77-13-6 NMSA 1978 in an
19 amount not to exceed ten dollars (\$10.00);

20 J. a fee for the impoundment of trespass livestock
21 pursuant to Section 77-14-36 NMSA 1978 in an amount not to
22 exceed ten dollars (\$10.00) per head per day and a reasonable
23 charge for the moving of trespass livestock pursuant to
24 Section 77-14-36 NMSA 1978 to be set by the board;

25 K. a fee for the licensing of a livestock auction

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1 market pursuant to Section 77-10-2 NMSA 1978 in an amount not
2 to exceed twenty-five dollars (\$25.00);

3 L. a fee for issuing a transportation permit
4 pursuant to Section 77-9-42 NMSA 1978 in an amount not to
5 exceed fifty dollars (\$50.00);

6 M. a fee for the licensing of a cattle or sheep
7 rest station pursuant to Section 77-9A-2 NMSA 1978 in an
8 amount not to exceed twenty-five dollars (\$25.00); and

9 N. a fee for issuing a certificate of brand
10 exemption pursuant to Section 77-8-22 or 77-9-3 NMSA 1978 in
11 an amount not to exceed [~~one hundred dollars (\$100)~~] fifty
12 dollars (\$50.00). "

13 Section 20. Section 77-17-2 NMSA 1978 (being Laws 1939,
14 Chapter 115, Section 2, as amended) is amended to read:

15 "77-17-2. LICENSES-- BUTCHER OR SLAUGHTERER-- DEALER IN
16 FRESH MEAT OR LIVESTOCK OR POULTRY MEAT PRODUCTS OR MEAT FROM
17 OTHER BIRDS AND ANIMALS USED FOR HUMAN CONSUMPTION-- COLD
18 STORAGE LOCKER-- RENDERING PLANT. --

19 A. A person carrying on or desiring to carry on the
20 business of butcher or slaughterer of livestock used for
21 human consumption shall procure a license from the board
22 prior to carrying on the business and shall pay a yearly
23 license fee not to exceed [~~one hundred dollars (\$100)~~]
24 twenty-five dollars (\$25.00).

25 B. In addition, such person may be charged

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1 reasonable fees for meat inspection service over and above
2 the inspector's normal working assignment under the rules of
3 the board pertaining to meat inspection.

4 C. Application for licensure shall be made upon a
5 form prescribed by the board and shall be accompanied by the
6 amount of the license fee provided in this section. The
7 license fee shall not be prorated on account of the applicant
8 doing business for less than a full calendar year, and the
9 license renewal fee in the same amount shall be paid for each
10 calendar year in which any person engages in the business and
11 be paid at the time prescribed by rules of the board.

12 D. A person carrying on or desiring to carry on the
13 business of selling or dealing in the fresh meat or meat
14 products of livestock used for human consumption or livestock
15 or poultry meat products or manufacturing or processing of
16 meat or poultry products or operating a rendering plant or
17 operating a cold storage locker plant in which cold storage
18 lockers are rented or leased to other persons shall obtain a
19 license to engage in the business from the board after making
20 application upon forms prescribed by the board and upon
21 payment of an annual license fee in an amount set by the
22 board not to exceed [~~one hundred dollars (\$100)~~] ten dollars
23 (\$10.00). Annual renewal fees are payable at times
24 prescribed by rule of the board. No bond or bond filing fee
25 is required for any person licensed pursuant to this

. 153748. 1

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1 subsection.

2 E. Licenses provided for in this section shall not
3 be issued to a person who is not meeting the requirements for
4 facilities and product handling provided for in the federal
5 and state meat inspection acts and United States department
6 of agriculture food safety inspection service and board
7 rules. For good cause shown, the board may, after notice to
8 the holder of a license provided for in this section and
9 after a reasonable hearing, revoke a license."

10 Section 21. Laws 2004, Chapter 4, Section 5 is amended
11 to read:

12 "[~~DELAYED~~] REPEAL. --Sections 1 and 2 of this act are
13 repealed [~~effective June 30, 2007~~]."

14 Section 22. TEMPORARY PROVISION--NO BOND IMPAIRMENT.--
15 If any provision of this act or any lower tax or fee provided
16 for in this act would have the effect of impairing any
17 revenue bonds outstanding on the effective date of this act,
18 then the provision, lower tax or lower fee shall not take
19 effect until the affected outstanding bonds are defeased.

20 Section 23. REPEAL. --Sections 7-15A-12 through 7-15A-14
21 NMSA 1978 (being Laws 2003 (1st S.S.), Chapter 3, Sections 6
22 through 8) are repealed.

23 Section 24. EMERGENCY.--It is necessary for the public
24 peace, health and safety that this act take effect
25 immediately.

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