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 $47 \text{TH}\ \text{LEGISLATURE}$  - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

John Arthur Smith

## AN ACT

RELATING TO TAXATION; REPEALING SECTION 7-1-71.2 NMSA 1978

(BEING LAWS 2004, CHAPTER 116, SECTION 3) THAT IMPOSES A

PENALTY FOR INCORRECT REPORTING OF THE GROSS RECEIPTS TAX

DEDUCTION FOR RECEIPTS FROM THE SALE OF FOOD OR HEALTH CARE

PRACTITIONER SERVICES.

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

Section 1. REPEAL. -- Section 7-1-71.2 NMSA 1978 (being Laws 2004, Chapter 116, Section 3) is repealed.

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