1

2

10

11

12

13

14

15

16

17

18

**19** 

20

21

22

23

24

25

## SENATE BILL 942

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

INTRODUCED BY

Steven P. Neville

## AN ACT

RELATING TO TAXATION; EXPANDING USE OF THE COUNTY FIRE PROTECTION EXCISE TAX.

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

Section 1. Section 7-20E-16 NMSA 1978 (being Laws 1979, Chapter 398, Section 8, as amended) is amended to read:

"7-20E-16. COUNTY FIRE PROTECTION EXCISE TAX--USE OF PROCEEDS--BUDGET LIMITATION.--

A. The money provided through passage of the county fire protection excise tax shall be disbursed and allotted through the governing body to the county fire districts within the county [provided that]. Except as provided in Subsection B of this section, no part of any distribution shall be used to pay any salary, compensation or remuneration to any employee of the state, the county or the independent fire district.

. 156299. 1

B. The governing body may by ordinance provide for disbursements to volunteer firefighters to replace equipment and clothing lost, destroyed or damaged in fighting fires or in firefighting training and may authorize reimbursement for personal vehicle expenses incurred in connection with firefighting as well as for nominal compensation of volunteer firefighters based on objective performance standards. No more than twenty percent of the annual revenue from the county fire protection excise tax may be used and distributed to any individual firefighter and in no case may any person receive more than four hundred dollars (\$400) in a month.

[B.] <u>C.</u> The governing body [of any county] adopting a county fire protection excise tax shall not reduce the level of funding of any independent fire district more than ten percent from the approved budget of such fire district for the prior year. The department of finance and administration shall not approve the budget of any county [which] that violates the provisions of this subsection."

- 2 -