## AN ACT

RELATING TO TAXATION; CHANGING ONE ELECTION CONDITION FOR A CERTAIN COUNTY HEALTH MILL LEVY.

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

Section 1. Section 4-38-17.1 NMSA 1978 (being Laws 2004, Chapter 113, Section 1) is amended to read:

"4-38-17.1. TAX LEVIES AUTHORIZATION--PROCEDURES--

- A. A board of county commissioners may adopt a resolution to submit to the qualified electors of the county the question of whether a property tax at a rate not to exceed the rate specified in the resolution should be imposed upon the net taxable value of property allocated to the county under the Property Tax Code for the purpose of providing health care to sick and indigent persons in the county.
- B. The resolution shall specify the rate of the proposed tax, which shall not exceed one dollar fifty cents (\$1.50) on each one thousand dollars (\$1,000) of net taxable value of property allocated to the county under the Property Tax Code and shall:
- (1) specify the date of the election at which the question of imposition of the tax to the qualified electors of the county shall be held, which may be a general election or a special election called for that purpose, except HB 468 Page 1

that the election may not be held on the same ballot as an election held pursuant to Section 4-48B-15 NMSA 1978; and

- (2) limit the imposition of the proposed tax to no more than eight years.
- C. The question shall be voted upon as a separate question and shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. Upon certification, copies of the election shall be mailed immediately to the department of finance and administration and the taxation and revenue department.
- D. For purposes of this section, "county" means a class B county with a population of no less than forty-one thousand and no more than forty-five thousand according to the last federal decennial census.
- E. The mill levy authorized in this section is not subject to the rate limitation provisions of Section 7-37-7.1 NMSA 1978 and shall not be used to meet a county's obligations pursuant to Section 27-10-4 NMSA 1978."