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SENATE BILL 88

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Timothy Z. Jennings

AN ACT

RELATING TO TAXATION; ELIMINATING THE DAILY BED SURCHARGE;
AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-1-2 NMSA 1978 (being Laws 1965,
Chapter 248, Section 2, as amended) is amended to read:

"7-1-2. APPLICABILITY.--The Tax Administration Act
applies to and governs:

A. the administration and enforcement of the
following taxes or tax acts as they now exist or may hereafter
be amended:

- (1) Income Tax Act;
- (2) Withholding Tax Act;
- (3) Venture Capital Investment Act;
- (4) Gross Receipts and Compensating Tax Act

underscored material = new
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- 1 and any state gross receipts tax;
- 2 (5) Liquor Excise Tax Act;
- 3 (6) Local Liquor Excise Tax Act;
- 4 (7) any municipal local option gross receipts
5 tax;
- 6 (8) any county local option gross receipts
7 tax;
- 8 (9) Special Fuels Supplier Tax Act;
- 9 (10) Gasoline Tax Act;
- 10 (11) petroleum products loading fee, which fee
11 shall be considered a tax for the purpose of the Tax
12 Administration Act;
- 13 (12) Alternative Fuel Tax Act;
- 14 (13) Cigarette Tax Act;
- 15 (14) Estate Tax Act;
- 16 (15) Railroad Car Company Tax Act;
- 17 (16) Investment Credit Act, Capital Equipment
18 Tax Credit Act, rural job tax credit, Laboratory Partnership
19 with Small Business Tax Credit Act and Technology Jobs Tax
20 Credit Act;
- 21 (17) Corporate Income and Franchise Tax Act;
- 22 (18) Uniform Division of Income for Tax
23 Purposes Act;
- 24 (19) Multistate Tax Compact;
- 25 (20) Tobacco Products Tax Act; and

.160415.1

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1 (21) the telecommunications relay service
2 surcharge imposed by Section 63-9F-11 NMSA 1978, which
3 surcharge shall be considered a tax for the purposes of the Tax
4 Administration Act [~~and~~

5 ~~(22) the daily bed surcharge imposed on~~
6 ~~licensed nursing homes, intermediate care facilities for the~~
7 ~~mentally retarded and residential treatment centers, which~~
8 ~~surcharge shall be considered a tax for purposes of the Tax~~
9 ~~Administration Act until June 30, 2007];~~

10 B. the administration and enforcement of the
11 following taxes, surtaxes, advanced payments or tax acts as
12 they now exist or may hereafter be amended:

- 13 (1) Resources Excise Tax Act;
- 14 (2) Severance Tax Act;
- 15 (3) any severance surtax;
- 16 (4) Oil and Gas Severance Tax Act;
- 17 (5) Oil and Gas Conservation Tax Act;
- 18 (6) Oil and Gas Emergency School Tax Act;
- 19 (7) Oil and Gas Ad Valorem Production Tax Act;
- 20 (8) Natural Gas Processors Tax Act;
- 21 (9) Oil and Gas Production Equipment Ad

22 Valorem Tax Act;

- 23 (10) Copper Production Ad Valorem Tax Act;
 - 24 (11) any advance payment required to be made
- 25 by any act specified in this subsection, which advance payment

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1 shall be considered a tax for the purposes of the Tax
2 Administration Act;

3 (12) Enhanced Oil Recovery Act;

4 (13) Natural Gas and Crude Oil Production
5 Incentive Act; and

6 (14) intergovernmental production tax credit
7 and intergovernmental production equipment tax credit;

8 C. the administration and enforcement of the
9 following taxes, surcharges, fees or acts as they now exist or
10 may hereafter be amended:

11 (1) Weight Distance Tax Act;

12 (2) the workers' compensation fee authorized
13 by Section 52-5-19 NMSA 1978, which fee shall be considered a
14 tax for purposes of the Tax Administration Act;

15 (3) Uniform Unclaimed Property Act (1995);

16 (4) 911 emergency surcharge and the network
17 and database surcharge, which surcharges shall be considered
18 taxes for purposes of the Tax Administration Act;

19 (5) the solid waste assessment fee authorized
20 by the Solid Waste Act, which fee shall be considered a tax for
21 purposes of the Tax Administration Act;

22 (6) the water conservation fee imposed by
23 Section 74-1-13 NMSA 1978, which fee shall be considered a tax
24 for the purposes of the Tax Administration Act; and

25 (7) the gaming tax imposed pursuant to the

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Gaming Control Act; and

D. the administration and enforcement of all other laws, with respect to which the department is charged with responsibilities pursuant to the Tax Administration Act, but only to the extent that the other laws do not conflict with the Tax Administration Act."

Section 2. REPEAL.--Sections 7-1-6.45 and 27-11-6 NMSA 1978 (being Laws 2004, Chapter 4, Sections 2 and 1) are repealed.

Section 3. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2006.