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SENATE BILL 307

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

INTRODUCED BY

William E. Sharer

AN ACT

RELATING TO TAXATION; EXEMPTING FROM THE GROSS RECEIPTS TAX THE RECEIPTS OF REFEREEING, UMPIRING, SCORING OR OTHER ATHLETIC OFFICIATING AT AMATEUR SPORTING EVENTS IN NEW MEXICO.

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] EXEMPTION--AMATEUR SPORTING EVENTS OFFICIATING.--Exempted from the gross receipts tax are the receipts of refereeing, umpiring, scoring or other athletic officiating at amateur sporting events in New Mexico."

.160602.1