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HOUSE BILL 357

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Richard D. Vigil

AN ACT

RELATING TO TAXATION; INCREASING THE LIQUOR EXCISE TAX.

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

Section 1. Section 7-17-5 NMSA 1978 (being Laws 1993, Chapter 65, Section 8, as amended) is amended to read:

"7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--There is imposed on ~~[any]~~ a wholesaler who sells alcoholic beverages on which the tax imposed by this section has not been paid an excise tax, to be referred to as the "liquor excise tax", at the following rates on alcoholic beverages sold:

A. on spirituous liquors, ~~[one dollar sixty cents (\$1.60)]~~ four dollars ninety-eight cents (\$4.98) per liter;

B. on beer, except as provided in Subsection E of this section, ~~[forty-one cents (\$.41)]~~ one dollar eighty-five cents (\$1.85) per gallon;

.171848.1

underscoring material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 C. on wine, except as provided in Subsections D and
2 F of this section, [~~forty five cents (\$.45)~~] one dollar forty-
3 six cents (\$1.46) per liter;

4 D. on fortified wine, [~~one dollar fifty cents~~
5 ~~(\$1.50)~~] two dollars seventy-seven cents (\$2.77) per liter;

6 E. on beer manufactured or produced by a
7 microbrewer and sold in this state, provided that proof is
8 furnished to the department that the beer was manufactured or
9 produced by a microbrewer, eight cents (\$.08) per gallon;

10 F. on wine manufactured or produced by a small
11 winer or winegrower and sold in this state, provided that proof
12 is furnished to the department that the wine was manufactured
13 or produced by a small winer or winegrower, ten cents (\$.10)
14 per liter on the first eighty thousand liters sold and twenty
15 cents (\$.20) per liter on all liters sold over eighty thousand
16 liters but less than five hundred sixty thousand liters; and

17 G. on cider, forty-one cents (\$.41) per gallon."

18 Section 2. EFFECTIVE DATE.--The effective date of the
19 provisions of this act is July 1, 2008.