SENATE BILL 461

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

INTRODUCED BY

James G. Taylor

AN ACT

RELATING TO TAXATION; REMOVING A RESTRICTION ON USE OF COUNTY FIRE PROTECTION EXCISE TAX REVENUE IN BERNALILLO COUNTY.

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, in a county other than a class A county with a population over three hundred thousand according to the most recent federal decennial census, no part of any distribution shall be used to pay any salary, compensation or .171707.1

remuneration to any employee of the state, the county or the independent fire district.

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."

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