HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR HOUSE BILL 903

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;
INCREASING THE PURPOSE FOR WHICH THE COUNTY ENVIRONMENTAL
SERVICES GROSS RECEIPTS TAX MAY BE IMPOSED TO INCLUDE RENEWABLE
ENERGY FACILITIES AND SYSTEMS.

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

Section 1. Section 7-20E-17 NMSA 1978 (being Laws 1990, Chapter 99, Section 58, as amended) is amended to read:

"7-20E-17. COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS
TAX--AUTHORITY TO IMPOSE RATE--USE OF FUNDS.--

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate of one-eighth of one percent of the gross receipts of any person engaging in business in the county area for the privilege of engaging in business.

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В.	This t	ax is	to	be	referre	ed to	as	the	"county
environmental	service	s gro	ss 1	ece	ipts t	ax".			

- C. Imposition by any county of the county environmental services gross receipts tax shall not be subject to a referendum of any kind unless prescribed by the county charter.
- D. Any county, at the time of enacting an ordinance imposing a county environmental services gross receipts tax, shall dedicate the entire amount of revenue produced by the tax for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems, renewable energy facilities and systems and related facilities.
- E. Any ordinance enacted [under] pursuant to the provisions of Subsection A of this section shall include an effective date of either July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts Taxes Act."

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