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HOUSE BILL 13

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

INTRODUCED BY

Brian F. Egolf

AN ACT

RELATING TO REVENUE; INCREASING THE LIQUOR EXCISE TAX; LIMITING THE DISTRIBUTION TO THE LOCAL DWI GRANT FUND; DECLARING AN EMERGENCY.

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

Section 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997, Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION--LOCAL DWI GRANT FUND-- MUNICIPALITIES.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant fund in an amount equal to forty-one and fifty hundredths percent of the net receipts attributable to the liquor excise tax not to exceed on an annual basis the total amount distributed pursuant to this subsection in fiscal year 2009.

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1 B. A distribution pursuant to Section 7-1-6.1 NMSA
2 1978 of twenty thousand seven hundred fifty dollars (\$20,750)
3 monthly from the net receipts attributable to the liquor excise
4 tax shall be made to a municipality that is located in a class
5 A county and that has a population according to the most recent
6 federal decennial census of more than thirty thousand but less
7 than sixty thousand. The distribution pursuant to this
8 subsection shall be used by the municipality only for the
9 provision of alcohol treatment and rehabilitation services for
10 street inebriates."

11 Section 2. Section 7-17-5 NMSA 1978 (being Laws 1993,
12 Chapter 65, Section 8, as amended) is amended to read:

13 "7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--

14 A. There is imposed on a wholesaler who sells
15 alcoholic beverages on which the tax imposed by this section
16 has not been paid an excise tax, to be referred to as the
17 "liquor excise tax", at the following rates on alcoholic
18 beverages sold:

19 (1) on spirituous liquors, [~~one dollar sixty~~
20 ~~cents (\$1.60)~~] two dollars forty cents (\$2.40) per liter;

21 (2) on beer, except as provided in Paragraph
22 (5) of this subsection, [~~forty-one cents (\$.41)~~] one dollar
23 forty-eight cents (\$1.48) per gallon;

24 (3) on wine, except as provided in Paragraphs
25 (4) and (6) of this subsection, [~~forty-five cents (\$.45)~~]

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1 eighty-five cents (\$.85) per liter;

2 (4) on fortified wine, [~~one dollar fifty cents~~
3 ~~(\$1.50)~~] two dollars thirty cents (\$2.30) per liter;

4 (5) on beer manufactured or produced by a
5 microbrewer and sold in this state, provided that proof is
6 furnished to the department that the beer was manufactured or
7 produced by a microbrewer, [~~eight cents (\$.08)~~] one dollar
8 fifteen cents (\$1.15) per gallon;

9 (6) on wine manufactured or produced by a
10 small winegrower and sold in this state, provided that proof is
11 furnished to the department that the wine was manufactured or
12 produced by a small winegrower, [~~ten cents (\$.10)~~] fifty cents
13 (\$.50) per liter on the first eighty thousand liters sold and
14 [~~twenty cents (\$.20)~~] sixty cents (\$.60) per liter on all
15 liters sold over eighty thousand liters but less than nine
16 hundred fifty thousand liters; and

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

19 B. The volume of wine transferred from one
20 winegrower to another winegrower for processing, bottling or
21 storage and subsequent return to the transferor shall be
22 excluded pursuant to Section 7-17-6 NMSA 1978 from the taxable
23 volume of wine of the transferee. Wine transferred from an
24 initial winegrower to a second winegrower remains a tax
25 liability of the transferor, provided that if the wine is

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1 transferred to the transferee for the transferee's use or for
2 resale, the transferee then assumes the liability for the tax
3 due pursuant to this section.

4 C. A transfer of wine from a winegrower to a
5 wholesaler for distribution of the wine transfers the liability
6 for payment of the liquor excise tax to the wholesaler upon the
7 sale of the wine by the wholesaler."

8 Section 3. APPLICABILITY.--The distribution pursuant to
9 Section 1 of this act applies to revenue earned on a modified
10 accrual basis after the effective date of that section.

11 Section 4. CONTINGENT EFFECTIVE DATE.--The effective date
12 of the provisions of this act is January 1, 2010; provided that
13 this act is adopted by a two-thirds' vote of each house. If
14 either house fails to adopt this act by a two-thirds' vote, the
15 effective date of the provisions of this act is February 1,
16 2010.

17 Section 5. EMERGENCY.--It is necessary for the public
18 peace, health and safety that this act take effect immediately.