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HOUSE BILL 34

49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010

INTRODUCED BY

Brian F. Egolf

AN ACT

RELATING TO TAXATION; IMPOSING A POINT-OF-SALE SURTAX ON RETAIL SALES OF ALCOHOLIC BEVERAGES; DISTRIBUTING NET REVENUE TO THE PUBLIC SCHOOL FUND.

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

Section 1. ~~[NEW MATERIAL]~~ SHORT TITLE.--Sections 1 through 3 of this act may be cited as the "Liquor Surtax Act".

Section 2. ~~[NEW MATERIAL]~~ DEFINITIONS.--As used in the Liquor Surtax Act:

A. "alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin, aromatic bitters or any similar beverage, including blended or fermented beverages, dilutions or mixtures of one or more of the foregoing containing more than one-half percent alcohol by volume, but "alcoholic beverages" does not include medicinal

underscored material = new
[bracketed material] = delete

1 bitters;

2 B. "consumer" means a person purchasing an
3 alcoholic beverage for consumption and not for resale;

4 C. "department" means the taxation and revenue
5 department, the secretary of taxation and revenue or any
6 employee of the department exercising authority lawfully
7 delegated to that employee by the secretary; and

8 D. "licensee" means a person licensed pursuant to
9 the Liquor Control Act to sell alcoholic beverages at retail
10 for consumption on the licensee's licensed premises or in
11 unbroken packages for consumption off the licensee's licensed
12 premises.

13 Section 3. [NEW MATERIAL] LIQUOR SURTAX--IMPOSITION--
14 ADMINISTRATION.--A surtax is imposed on the retail sale of
15 alcoholic beverages to a consumer by a licensee. The surtax,
16 which may be referred to as the "liquor surtax", shall be equal
17 to two and one-half percent of the retail price of the
18 alcoholic beverage sold. The liquor surtax shall be collected
19 by the licensee selling alcoholic beverages and submitted to
20 the department no later than the twenty-fifth day of the month
21 following the sale on the form on which the licensee reports
22 gross receipts for purposes of the Gross Receipts and
23 Compensating Tax Act. The liquor surtax shall be administered
24 by the department pursuant to the Tax Administration Act.

25 Section 4. A new section of the Tax Administration Act is
 .180195.2

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enacted to read:

"[NEW MATERIAL] DISTRIBUTION--LIQUOR SURTAX--PUBLIC SCHOOL
FUND.--A distribution pursuant to Section 7-1-6.1 NMSA 1978 of
the net receipts attributable to the liquor surtax, exclusive
of penalties and interest, shall be made to the public school
fund."

Section 5. APPLICABILITY.--The distribution pursuant to
Section 4 of this act applies to receipts from the liquor
surtax that are attributable to transactions that occur on or
after July 1, 2010.

Section 6. EFFECTIVE DATE.--The effective date of the
provisions of this act is July 1, 2010.