

1 SENATE BILL 179

2 **50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011**

3 INTRODUCED BY

4 Cynthia Nava

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10 AN ACT

11 RELATING TO TAXATION; PROVIDING A NEW CONTINGENT EFFECTIVE DATE
12 FOR THE PROVISIONS EXEMPTING LOCOMOTIVE FUEL FROM GROSS
13 RECEIPTS AND COMPENSATING TAXES.

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

16 SECTION 1. Laws 2007, Chapter 172, Section 29, as amended
17 by Laws 2008, Chapter 11, Section 1, is amended to read:

18 "Section 29. CONTINGENT EFFECTIVE DATE--NOTIFICATION.--
19 [~~A.~~] The effective date of the provisions of Sections 12 and 13
20 of this act is July 1, [~~2009~~] 2013, provided that prior to
21 [~~January 1, 2009~~] July 1, 2012, the economic development
22 department certifies to the taxation and revenue department
23 that construction of a railroad locomotive refueling facility
24 project in Dona Ana county has commenced, including land
25 acquisition, acquisition of all necessary permits and

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underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 commencement of actual construction. The taxation and revenue
2 department shall notify the New Mexico compilation commission
3 and the director of the legislative council service prior to
4 July 1, [2009] 2013 as to whether the certification from the
5 economic development department has been received.

6 ~~[B. If the requirements of Subsection A of this~~
7 ~~section are not fulfilled, the effective date of the provisions~~
8 ~~of Sections 12 and 13 of this act shall be July 1, 2010,~~
9 ~~provided that prior to January 1, 2010, the economic~~
10 ~~development department certifies to the taxation and revenue~~
11 ~~department that construction of a railroad locomotive refueling~~
12 ~~facility project in Dona Ana county has commenced, including~~
13 ~~land acquisition, acquisition of all necessary permits and~~
14 ~~commencement of actual construction. The taxation and revenue~~
15 ~~department shall notify the New Mexico compilation commission~~
16 ~~and the director of the legislative council service prior to~~
17 ~~July 1, 2010 as to whether the certification from the economic~~
18 ~~development department has been received.]"~~