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SENATE BILL 368

50TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2012

INTRODUCED BY

George K. Munoz

AN ACT

RELATING TO TAXATION; CLARIFYING THAT THE ALLOCATION OF TAX
PROCEEDS FROM THE LOCAL LIQUOR EXCISE TAX MAY BE INCLUDED IN
JOINT POWERS AGREEMENTS.

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

SECTION 1. Section 7-24-10.1 NMSA 1978 (being Laws 1992,
Chapter 35, Section 1) is amended to read:

"7-24-10.1. USE OF TAX PROCEEDS--LOCAL LIQUOR EXCISE TAX
COMMITTEE--JOINT POWERS AGREEMENT--COMMUNITY PARTICIPATION.--

A. Prior to ~~[the]~~ an election on the question of
imposing a local liquor excise tax pursuant to the provisions
of the Local Liquor Excise Tax Act, the governing body of a
county shall enter into a joint powers agreement with the
governing body of the most populated municipality and the
governing bodies of any other municipalities in the county that

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underscored material = new
~~[bracketed material] = delete~~

underscored material = new
[bracketed material] = delete

1 choose to be parties to the agreement to provide for the use
2 and administration of the tax proceeds. The agreement shall
3 provide for the establishment and appointment of a local liquor
4 excise tax committee to provide advice, assist in preventing
5 duplication and supplanting of program funding and make
6 recommendations to the governing body of [~~a~~] the county and the
7 municipal governing bodies that are parties to the agreement on
8 the use of the tax proceeds and may include agreements that:

9 (1) clearly specify the use of the proceeds of
10 the proposed local liquor excise tax, including the
11 identification of specific local programs, agencies or entities
12 that will be funded from the tax proceeds; [~~and~~]

13 (2) determine the allocation of election
14 expenses among the parties to the agreement; and

15 (3) determine the allocation of the proceeds
16 of the proposed local liquor excise tax between the county and
17 each municipality that is a party to the agreement in
18 proportion to the amount of tax proceeds generated within each
19 municipality and the amount of tax proceeds generated within
20 the county but outside of the municipalities.

21 B. Prior to [~~any~~] the agreement by the governing
22 body of a county and the municipal governing bodies for use of
23 the proposed local liquor excise tax proceeds, the local liquor
24 excise tax committee established pursuant to the [~~joint powers~~
25 ~~agreement in~~] provisions of Subsection A of this section shall

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