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HOUSE BILL 30

51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013

INTRODUCED BY

Jim R. Trujillo and Carlos R. Cisneros

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING THAT THE COUNTY REGIONAL
TRANSIT GROSS RECEIPTS TAX BE DISTRIBUTED BY THE TAXATION AND
REVENUE DEPARTMENT TO THE REGIONAL TRANSIT DISTRICT.

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

SECTION 1. Section 7-1-6.13 NMSA 1978 (being Laws 1983,
Chapter 211, Section 18, as amended) is amended to read:

"7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION
GROSS RECEIPTS TAXES.--

A. Except as provided in Subsections B [~~and~~], C and
D of this section, a transfer pursuant to Section 7-1-6.1 NMSA
1978 shall be made to each county for which the department is
collecting a local option gross receipts tax imposed by that
county in an amount, subject to any increase or decrease made
pursuant to Section 7-1-6.15 NMSA 1978, equal to the net

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1 receipts attributable to the local option gross receipts tax
2 imposed by that county, less any deduction for administrative
3 cost determined and made by the department pursuant to the
4 provisions of the act authorizing imposition by that county of
5 the local option gross receipts tax and any additional
6 administrative fee withheld pursuant to Subsection C of Section
7 7-1-6.41 NMSA 1978.

8 B. A transfer pursuant to this section may be
9 adjusted for a distribution made to a tax increment development
10 district with respect to a portion of a gross receipts tax
11 increment dedicated by a county pursuant to the Tax Increment
12 for Development Act.

13 C. Through June 30, 2009, a distribution pursuant
14 to Section 7-1-6.1 NMSA 1978 shall be made to the sole
15 community provider fund from revenue attributable to the county
16 gross receipts tax imposed by a county pursuant to Section
17 7-20E-9 NMSA 1978, subject to the approval of the board of
18 county commissioners of that county. The distribution shall be
19 in an amount equal to one-twelfth of the county's annual
20 approved contribution for support of sole community provider
21 payments. Revenue in excess of the amount required for the
22 contribution shall be transferred to the county pursuant to the
23 provisions of Subsection A of this section.

24 D. The department shall transfer the amount of the
25 county regional transit gross receipts tax collected, less the

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1 administrative fee withheld pursuant to Subsection C of Section
2 7-1-6.41 NMSA 1978 and less any disbursements for tax credits,
3 refunds and the payment of interest applicable to the tax, to
4 the regional transit district for which the county regional
5 transit gross receipts tax is imposed pursuant to the
6 provisions of the County Local Option Gross Receipts Taxes Act.
7 The transfer to a regional transit district shall be made by
8 the twenty-fifth day of the month following the month in which
9 the tax is collected."

10 SECTION 2. Section 7-20E-7 NMSA 1978 (being Laws 1993,
11 Chapter 354, Section 7, as amended) is amended to read:

12 "7-20E-7. COLLECTION BY DEPARTMENT--TRANSFER OF
13 PROCEEDS--DEDUCTIONS.--

14 A. The department shall collect each tax imposed
15 pursuant to the provisions of the County Local Option Gross
16 Receipts Taxes Act in the same manner and at the same time it
17 collects the state gross receipts tax.

18 B. The department shall withhold an administrative
19 fee pursuant to Section 7-1-6.41 NMSA 1978. Except as provided
20 in [~~Subsection~~] Subsections C and D of this section, the
21 department shall transfer to each county for which it is
22 collecting a tax pursuant to the provisions of the County Local
23 Option Gross Receipts Taxes Act the amount of each tax
24 collected for that county, less the administrative fee withheld
25 and less any disbursements for tax credits, refunds and the

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1 payment of interest applicable to the tax. The transfer to the
2 county shall be made within the month following the month in
3 which the tax is collected.

4 C. Through June 30, 2009, with respect to revenue
5 attributable to imposition by a county of the county gross
6 receipts tax pursuant to Section 7-20E-9 NMSA 1978, the
7 department shall, subject to the approval of the board of
8 county commissioners of that county, distribute monthly to the
9 sole community provider fund an amount equal to one-twelfth of
10 the county's approved annual contribution for support of sole
11 community provider payments. Revenue in excess of the amount
12 required for the contribution shall be transferred to the
13 county pursuant to the provisions of Subsection B of this
14 section.

15 D. The department shall transfer the amount of the
16 county regional transit gross receipts tax collected, less the
17 administrative fee withheld pursuant to Subsection C of Section
18 7-1-6.41 NMSA 1978 and less any disbursements for tax credits,
19 refunds and the payment of interest applicable to the tax, to
20 the regional transit district for which the county regional
21 transit gross receipts tax is imposed pursuant to the
22 provisions of the County Local Option Gross Receipts Taxes Act.
23 The transfer to a regional transit district shall be made
24 within the month following the month in which the tax is
25 collected."

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1 **SECTION 3.** Section 7-20E-23 NMSA 1978 (being Laws 2004,
2 Chapter 17, Section 2, as amended) is amended to read:

3 "7-20E-23. COUNTY REGIONAL TRANSIT GROSS RECEIPTS TAX--
4 AUTHORITY TO IMPOSE--RATE--ELECTION REQUIRED.--

5 A. Upon a request by resolution of the board of
6 directors of a regional transit district, a majority of the
7 members of the governing body of each county that is within the
8 district shall impose by identical ordinances an excise tax at
9 the rate specified in the resolution, but not to exceed one-
10 half percent of the gross receipts of any person engaging in
11 business in the district for the privilege of engaging in
12 business. A tax imposed pursuant to this section may be
13 imposed by one or more ordinances, each imposing any number of
14 tax rate increments, but an increment shall not be less than
15 one-sixteenth percent of the gross receipts of any person
16 engaging in business in the district and the aggregate of all
17 rates shall not exceed one-half percent of the gross receipts
18 of any person engaging in business in the district. The tax
19 may be referred to as the "county regional transit gross
20 receipts tax".

21 B. Each governing body, at the time of enacting an
22 ordinance imposing the tax authorized in Subsection A of this
23 section, shall dedicate the revenue for the purposes authorized
24 by the Regional Transit District Act.

25 C. An ordinance imposing a county regional transit

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1 gross receipts tax shall not go into effect until after a joint
2 election is held by all counties within the district and a
3 majority of the voters of the district voting in the election
4 votes in favor of imposing the tax. Each governing body shall
5 adopt an ordinance calling for a joint election within seventy-
6 five days of the date the resolution is adopted on the question
7 of imposing the tax. The question shall be submitted to the
8 voters of the district as a separate question at a general
9 election or at a joint special election called for that purpose
10 by each governing body. A joint special election shall be
11 called, conducted and canvassed substantially in the same
12 manner as provided by law for general elections. If a majority
13 of the voters in the district voting on the question approves
14 the ordinance imposing the county regional transit gross
15 receipts tax, the ordinance shall become effective in
16 accordance with the provisions of the County Local Option Gross
17 Receipts Taxes Act. If the question of imposing the county
18 regional transit gross receipts tax fails, the governing bodies
19 shall not again propose the imposition of any increment of the
20 tax for a period of one year from the date of the election.

21 D. The ~~[governing body of a county imposing a~~
22 ~~county regional transit gross receipts tax]~~ department shall
23 withhold an administrative fee pursuant to Section 7-1-6.41
24 NMSA 1978 and shall transfer [all proceeds] the net receipts
25 from the tax to the regional transit district for the purposes

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1 specified in the ordinance and in accordance with the
2 provisions of the Regional Transit District Act.

3 E. As used in this section, "county within the
4 district" means a county within which lies any portion of a
5 regional transit district."

6 SECTION 4. APPLICABILITY.--The provisions of this act
7 apply to receipts from the county regional transit gross
8 receipts tax collected from sales occurring on or after July 1,
9 2013.

10 SECTION 5. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is July 1, 2013.