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HOUSE BILL 604

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

INTRODUCED BY

Roberto "Bobby" J. Gonzales

AN ACT

RELATING TO TAXATION; INCREASING THE RATE OF THE GASOLINE TAX
AND THE SPECIAL FUEL EXCISE TAX.

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

SECTION 1. Section 7-13-3 NMSA 1978 (being Laws 1971,
Chapter 207, Section 3, as amended) is amended to read:

"7-13-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
"GASOLINE TAX".--

A. For the privilege of receiving gasoline in this
state, there is imposed an excise tax at a rate provided in
Subsection B of this section on each gallon of gasoline
received in New Mexico.

B. The tax imposed by Subsection A of this section
shall be:

(1) on or before June 30, 2013, seventeen

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1 cents (\$.17) per gallon received in New Mexico; and
2 (2) on and after July 1, 2013, twenty-two
3 cents (\$.22) per gallon received in New Mexico.

4 C. The tax imposed by this section may be called
5 the "gasoline tax".

6 SECTION 2. Section 7-16A-3 NMSA 1978 (being Laws 1992,
7 Chapter 51, Section 3, as amended) is amended to read:

8 "7-16A-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
9 SPECIAL FUEL EXCISE TAX.--

10 A. For the privilege of receiving or using special
11 fuel in this state, there is imposed an excise tax at a rate
12 provided in Subsection B of this section on each gallon of
13 special fuel received in New Mexico.

14 B. The tax imposed by Subsection A of this section
15 shall be:

16 (1) on or before June 30, 2013, twenty-one
17 cents (\$.21) per gallon of special fuel received or used in New
18 Mexico; and

19 (2) on and after July 1, 2013, twenty-six
20 cents (\$.26) per gallon of special fuel received or used in New
21 Mexico.

22 C. The tax imposed by this section may be called
23 the "special fuel excise tax".

24 SECTION 3. EFFECTIVE DATE.--The effective date of the
25 provisions of this act is July 1, 2013.