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SENATE BILL 271

**52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

INTRODUCED BY

George K. Munoz

AN ACT

RELATING TO TAXATION; EXEMPTING FROM GOVERNMENTAL GROSS RECEIPTS THE RECEIPTS FROM THE PERFORMANCE OF OR ADMISSIONS TO RECREATIONAL, ATHLETIC OR ENTERTAINMENT SERVICES OR EVENTS THAT OCCUR OUT OF STATE.

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

SECTION 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991, Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating Tax Act:

(1) "governmental gross receipts" means receipts of the state or an agency, institution, instrumentality or political subdivision from:

~~(1)~~ (a) the sale of tangible personal

underscoring material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 property other than water from facilities open to the general  
2 public;

3 [~~(2)~~] (b) the performance of or  
4 admissions to recreational, athletic or entertainment services  
5 or events in New Mexico in facilities open to the general  
6 public;

7 [~~(3)~~] (c) refuse collection or refuse  
8 disposal or both;

9 [~~(4)~~] (d) sewage services;

10 [~~(5)~~] (e) the sale of water by a utility  
11 owned or operated by a county, municipality or other political  
12 subdivision of the state; [~~and~~

13 ~~(6)~~] (f) the renting of parking, docking  
14 or tie-down spaces or the granting of permission to park  
15 vehicles, tie down aircraft or dock boats;

16 [~~"Governmental gross receipts" includes receipts from] and~~

17 (g) the sale of tangible personal  
18 property handled on consignment when sold from facilities open  
19 to the general public; [~~but excludes] and~~

20 (2) "governmental gross receipts" does not  
21 include cash discounts taken and allowed, governmental gross  
22 receipts tax payable on transactions reportable for the period  
23 and any type of time-price differential.

24 B. As used in this section, "facilities open to the  
25 general public" does not include point of sale registers or

.198822.1

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

1 electronic devices at a bookstore owned or operated by a public  
2 post-secondary educational institution when the registers or  
3 devices are utilized in the sale of textbooks or other  
4 materials required for courses at the institution to a student  
5 enrolled at the institution who displays a valid student  
6 identification card."

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