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SENATE BILL 230

52ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2016

INTRODUCED BY

John Arthur Smith

AN ACT

RELATING TO TAXATION; DELAYING THE SUNSET OF LIQUOR EXCISE TAX DISTRIBUTIONS TO THE LOTTERY TUITION FUND; PHASING DOWN THE PERCENTAGE DISTRIBUTION OF LIQUOR EXCISE TAX TO THE LOTTERY TUITION FUND.

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

SECTION 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997, Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION OF LIQUOR EXCISE TAX--LOCAL DWI GRANT FUND--CERTAIN MUNICIPALITIES--LOTTERY TUITION FUND.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant fund in an amount equal to the following percentages of the net receipts attributable to the liquor excise tax:

- (1) prior to July 1, 2015, forty-one and one-

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1 half percent;

2 (2) from July 1, 2015 through June 30, 2018,
3 forty-six percent; and

4 (3) on and after July 1, 2018, forty-one and
5 one-half percent.

6 B. A distribution pursuant to Section 7-1-6.1
7 NMSA 1978 of twenty thousand seven hundred fifty dollars
8 (\$20,750) monthly from the net receipts attributable to the
9 liquor excise tax shall be made to a municipality that is
10 located in a class A county and that has a population according
11 to the most recent federal decennial census of more than thirty
12 thousand but less than sixty thousand. The distribution
13 pursuant to this subsection shall be used by the municipality
14 only for the provision of alcohol treatment and rehabilitation
15 services for street inebriates.

16 C. From July 1, 2015 through June 30, 2017, a
17 distribution pursuant to Section 7-1-6.1 NMSA 1978 of thirty-
18 nine percent of the net receipts attributable to the liquor
19 excise tax shall be made to the lottery tuition fund.

20 D. From July 1, 2017 through June 30, 2018, a
21 distribution pursuant to Section 7-1-6.1 NMSA 1978 of
22 thirty-three percent of the net receipts attributable to the
23 liquor excise tax shall be made to the lottery tuition fund.

24 E. From July 1, 2018 through June 30, 2019, a
25 distribution pursuant to Section 7-1-6.1 NMSA 1978 of twenty-

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two percent of the net receipts attributable to the liquor excise tax shall be made to the lottery tuition fund.

F. From July 1, 2019 through June 30, 2020, a distribution pursuant to Section 7-1-6.1 NMSA 1978 of eleven percent of the net receipts attributable to the liquor excise tax shall be made to the lottery tuition fund."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2016.