

HOUSE FLOOR SUBSTITUTE FOR
HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR
HOUSE BILL 237

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

AN ACT

RELATING TO TAXATION; MAKING A TEMPORARY INCREASE IN THE
DISTRIBUTION OF THE LIQUOR EXCISE TAX TO THE LOCAL DWI GRANT
FUND PERMANENT; EXTENDING AND REDUCING THE DISTRIBUTION OF THAT
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--DRUG
COURTS---

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~~] forty-six percent of the
net receipts attributable to the liquor excise tax

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1 ~~[(1) prior to July 1, 2015, forty-one and one-~~
2 ~~half percent;~~
3 ~~(2) from July 1, 2015 through June 30, 2018,~~
4 ~~forty-six percent; and~~
5 ~~(3) on and after July 1, 2018, forty-one and~~
6 ~~one-half percent]~~ shall be made to the local DWI grant fund.

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

17 C. ~~[From July 1, 2015 through June 30, 2017]~~ A
18 distribution pursuant to Section 7-1-6.1 NMSA 1978 ~~[of thirty-~~
19 ~~nine percent of the net receipts attributable to the liquor~~
20 ~~excise tax]~~ shall be made to the lottery tuition fund as
21 follows:

- 22 (1) prior to July 1, 2018, thirty-four
23 percent;
24 (2) beginning July 1, 2018 and prior to July
25 1, 2019, twenty-eight percent; and

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underscored material = new
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1 (3) beginning July 1, 2019 and prior to July
2 1, 2020, twenty-two percent."

3 SECTION 2. EFFECTIVE DATE.--The effective date of the
4 provisions of this act is July 1, 2017.

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