

FIFTY-THIRD LEGISLATURE
SECOND SESSION

February 13, 2018

SENATE FLOOR AMENDMENT number ___1___ to HOUSE BILL 79, as amended
Amendment sponsored by Senator George K. Munoz

1. Strike Senate Finance Committee Amendment 1.

2. On page 1, strike lines 20 through 25, and on page 2,
strike lines 1 through 3 and insert in lieu thereof the following:

"A. Prior to July 1, 2020, receipts from the sale at
retail of the following types of tangible personal property may be
deducted if the sales price of the property is less than five
hundred dollars (\$500) and:

(1) the sale occurs during the period beginning at
12:01 a.m. on the first Saturday after Thanksgiving and ending at
midnight on the same Saturday;

(2) the sale is for:

(a) an article of clothing or footwear designed
to be worn on or about the human body;

(b) accessories, including jewelry, handbags,
book bags, backpacks, luggage, wallets, watches and similar items
worn or carried on or about the human body, without regard to
whether worn on the body in a manner characteristic of clothing;

(c) sporting goods and camping equipment;

(d) tools used for home improvement, gardening
and automotive maintenance and repair;

(e) books, journals, paper, writing instruments,

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art supplies, greeting cards and postcards;

(f) works of art, including any painting, drawing, print, photograph, sculpture, pottery or ceramics, carving, textile, basketry, artifact, natural specimen, rare book, authors' papers, objects of historical or technical interest or other article of intrinsic cultural value;

(g) floral arrangements and indoor plants;

(h) cosmetics and personal grooming items;

(i) musical instruments;

(j) cookware and small home appliances for residential use;

(k) bedding, towels and bath accessories;

(l) furniture;

(m) a toy or game that is a physical item, product or object clearly intended and designed to be used by children or families in play;

(n) a video game or video game console and any associated accessories for the video game console; or

(o) home electronics such as computers, phones, tablets, stereo equipment and related electronics accessories; and

(3) the sale is made by a seller that carries on a trade or business in New Mexico, maintains its primary place of business in New Mexico, as determined by the department, and employed no more than ten employees at any one time during the previous fiscal year.

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B. Receipts for sales made by a business that operates under a franchise agreement may not be deducted pursuant to this section."

3. Reletter the succeeding subsections accordingly.

George K. Munoz

Adopted _____
(Chief Clerk)

Not Adopted _____
(Chief Clerk)

Date _____