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HOUSE BILL 580

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019

INTRODUCED BY

Cathrynn N. Brown

AN ACT

RELATING TO TAXATION; PROVIDING THAT THE LEASE OF TEMPORARY HOUSING FOR WORKERS WHO ARE NOT DOMICILED IN THE COUNTY WHERE THE HOUSING IS LOCATED IS NOT DEDUCTIBLE FROM GROSS RECEIPTS.

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

SECTION 1. Section 7-9-53 NMSA 1978 (being Laws 1969, Chapter 144, Section 43, as amended) is amended to read:

"7-9-53. DEDUCTION--GROSS RECEIPTS TAX--SALE OR LEASE OF REAL PROPERTY AND LEASE OF MANUFACTURED HOMES.--

A. Receipts from the sale or lease of real property and from the lease of a manufactured home as provided in Subsection B of this section, other than receipts from the sale or lease of oil, natural gas or mineral interests exempted by Section 7-9-32 NMSA 1978, may be deducted from gross receipts. However, that portion of the receipts from the sale of real

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1 property [~~which~~] that is attributable to improvements
2 constructed on the real property by the seller in the ordinary
3 course of [~~his~~] the seller's construction business may not be
4 deducted from gross receipts.

5 B. Receipts from the rental of a manufactured home
6 for a period of at least one month may be deducted from gross
7 receipts.

8 C. Receipts received by hotels, motels, rooming
9 houses, campgrounds, guest ranches, trailer parks or similar
10 facilities, except receipts received by trailer parks from the
11 rental of a space for a manufactured home or recreational
12 vehicle for a period of at least one month, from lodgers,
13 guests, roomers or occupants are not receipts from leasing real
14 property for [~~the~~] purposes of this section.

15 D. Receipts received by facilities that provide
16 temporary housing for workers who are residing but are not
17 domiciled in the county where the housing is located are not
18 receipts from leasing real property for purposes of this
19 section.

20 [~~G.~~] E. Receipts attributable to the inclusion of
21 furniture or appliances furnished as part of a leased or rented
22 dwelling house, manufactured home or apartment by the landlord
23 or lessor may be deducted from gross receipts.

24 F. As used in this section, "domiciled" means
25 residing in the sole place where an individual has a true,

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1 fixed and permanent home. It is the place where the individual
2 has a voluntary, fixed habitation of self and family with the
3 intention of making a permanent home."

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