

1 SENATE BILL 585

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

4 John Arthur Smith and Stuart Ingle

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10 AN ACT

11 RELATING TO TAXATION; CREATING A GROSS RECEIPTS TAX CREDIT FOR
12 THE SALE OF FOOD; AMENDING THE HOLD HARMLESS DISTRIBUTIONS THAT
13 OFFSET THE GROSS RECEIPTS DEDUCTION FOR THE SALE OF FOOD;
14 REPEALING THE GROSS RECEIPTS DEDUCTION FOR THE SALE OF FOOD.

15
16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

17 SECTION 1. Section 7-1-6.46 NMSA 1978 (being Laws 2004,
18 Chapter 116, Section 1, as amended) is amended to read:

19 "7-1-6.46. DISTRIBUTION TO MUNICIPALITIES--OFFSET FOR
20 [~~FOOD DEDUCTION AND~~] HEALTH CARE PRACTITIONER SERVICES
21 DEDUCTION.--

22 A. For a municipality that does not have in effect
23 and has not [~~elected to impose~~] had in effect a municipal hold
24 harmless gross receipts tax through an ordinance and that has a
25 population of less than ten thousand according to the most

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1 recent federal decennial census, a distribution pursuant to
2 Section 7-1-6.1 NMSA 1978 shall be made to [a] the municipality
3 in an amount, subject to any increase or decrease made pursuant
4 to Section 7-1-6.15 NMSA 1978, equal to [~~the sum of:~~

5 ~~(1) the total deductions claimed pursuant to~~
6 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
7 ~~business locations attributable to the municipality multiplied~~
8 ~~by the sum of the combined rate of all municipal local option~~
9 ~~gross receipts taxes in effect in the municipality for the~~
10 ~~month plus one and two hundred twenty-five thousandths percent;~~
11 ~~and~~

12 ~~(2)] the total deductions claimed pursuant to~~
13 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
14 ~~business locations attributable to the municipality multiplied~~
15 ~~by the sum of the combined rate of all municipal local option~~
16 ~~gross receipts taxes in effect in the municipality for the~~
17 ~~month [plus one and two hundred twenty-five thousandths~~
18 ~~percent].~~

19 B. For a municipality [~~not described in Subsection~~
20 ~~A of this section]~~ that does not have and has not had in effect
21 a municipal hold harmless gross receipts tax and that has a
22 population of ten thousand or more according to the most recent
23 federal decennial census, a distribution pursuant to Section
24 7-1-6.1 NMSA 1978 shall be made to the municipality in an
25 amount, subject to any increase or decrease made pursuant to

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1 Section 7-1-6.15 NMSA 1978, equal to ~~[the sum of:~~

2 ~~(1) the total deductions claimed pursuant to~~
3 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
4 ~~business locations attributable to the municipality multiplied~~
5 ~~by the sum of the combined rate of all municipal local option~~
6 ~~gross receipts taxes in effect in the municipality on January~~
7 ~~1, 2007 plus one and two hundred twenty-five thousandths~~
8 ~~percent in the following percentages:~~

9 ~~(a) prior to July 1, 2015, one hundred~~
10 ~~percent;~~

11 ~~(b) on or after July 1, 2015 and prior~~
12 ~~to July 1, 2016, ninety-four percent;~~

13 ~~(c) on or after July 1, 2016 and prior~~
14 ~~to July 1, 2017, eighty-eight percent;~~

15 ~~(d) on or after July 1, 2017 and prior~~
16 ~~to July 1, 2018, eighty-two percent;~~

17 ~~(e) on or after July 1, 2018 and prior~~
18 ~~to July 1, 2019, seventy-six percent;~~

19 ~~(f) on or after July 1, 2019 and prior~~
20 ~~to July 1, 2020, seventy percent;~~

21 ~~(g) on or after July 1, 2020 and prior~~
22 ~~to July 1, 2021, sixty-three percent;~~

23 ~~(h) on or after July 1, 2021 and prior~~
24 ~~to July 1, 2022, fifty-six percent;~~

25 ~~(i) on or after July 1, 2022 and prior~~

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1 ~~to July 1, 2023, forty-nine percent;~~

2 ~~(j) on or after July 1, 2023 and prior~~
3 ~~to July 1, 2024, forty-two percent;~~

4 ~~(k) on or after July 1, 2024 and prior~~
5 ~~to July 1, 2025, thirty-five percent;~~

6 ~~(l) on or after July 1, 2025 and prior~~
7 ~~to July 1, 2026, twenty-eight percent;~~

8 ~~(m) on or after July 1, 2026 and prior~~
9 ~~to July 1, 2027, twenty-one percent;~~

10 ~~(n) on or after July 1, 2027 and prior~~
11 ~~to July 1, 2028, fourteen percent; and~~

12 ~~(o) on or after July 1, 2028 and prior~~
13 ~~to July 1, 2029, seven percent; and~~

14 ~~(2)]~~ the total deductions claimed pursuant to
15 Section 7-9-93 NMSA 1978 for the month by taxpayers from
16 business locations attributable to the municipality multiplied
17 by the sum of the combined rate of all municipal local option
18 gross receipts taxes in effect in the municipality on January
19 1, 2007 plus one and two hundred twenty-five thousandths
20 percent in the following percentages:

21 ~~[(a) prior to July 1, 2015, one hundred~~
22 ~~percent;~~

23 ~~(b) on or after July 1, 2015 and prior~~
24 ~~to July 1, 2016, ninety-four percent;~~

25 ~~(c) on or after July 1, 2016 and prior~~

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1 ~~to July 1, 2017, eighty-eight percent;~~

2 ~~(d) on or after July 1, 2017 and prior~~
3 ~~to July 1, 2018, eighty-two percent;~~

4 ~~(e) on or after July 1, 2018 and prior~~
5 ~~to July 1, 2019, seventy-six percent;~~

6 ~~(f)~~ (1) on or after July 1, 2019 and prior to
7 July 1, 2020, seventy percent;

8 ~~(g)~~ (2) on or after July 1, 2020 and prior
9 to July 1, 2021, sixty-three percent;

10 ~~(h)~~ (3) on or after July 1, 2021 and prior
11 to July 1, 2022, fifty-six percent;

12 ~~(i)~~ (4) on or after July 1, 2022 and prior
13 to July 1, 2023, forty-nine percent;

14 ~~(j)~~ (5) on or after July 1, 2023 and prior
15 to July 1, 2024, forty-two percent;

16 ~~(k)~~ (6) on or after July 1, 2024 and prior
17 to July 1, 2025, thirty-five percent;

18 ~~(l)~~ (7) on or after July 1, 2025 and prior
19 to July 1, 2026, twenty-eight percent;

20 ~~(m)~~ (8) on or after July 1, 2026 and prior
21 to July 1, 2027, twenty-one percent;

22 ~~(n)~~ (9) on or after July 1, 2027 and prior
23 to July 1, 2028, fourteen percent; ~~and~~

24 ~~(o)~~ (10) on or after July 1, 2028 and prior
25 to July 1, 2029, seven percent; and

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1 (11) on or after July 1, 2029, zero percent.

2 C. The distribution pursuant to Subsections A and B
3 of this section is in lieu of revenue that would have been
4 received by the municipality but for the ~~[deductions]~~ deduction
5 provided by ~~[Sections 7-9-92 and]~~ Section 7-9-93 NMSA 1978.

6 The distribution shall be considered gross receipts tax revenue
7 and shall be used by the municipality in the same manner as
8 gross receipts tax revenue, including payment of gross receipts
9 tax revenue bonds. ~~[A distribution pursuant to this section to~~
10 ~~a municipality not described in Subsection A of this section or~~
11 ~~to a municipality that has imposed a gross receipts tax through~~
12 ~~an ordinance that does not provide a deduction contained in the~~
13 ~~Gross Receipts and Compensating Tax Act shall not be made on or~~
14 ~~after July 1, 2029.]~~

15 D. If the reductions made by this ~~[2013]~~ 2019 act
16 to the distributions made pursuant to ~~[Subsections A and]~~
17 Subsection B of this section impair the ability of a
18 municipality to meet its principal or interest payment
19 obligations for revenue bonds that are outstanding prior to
20 July 1, 2013 and that are secured by the pledge of all or part
21 of the municipality's revenue from the distribution made
22 pursuant to this section, then the amount distributed pursuant
23 to this section to that municipality shall be increased by an
24 amount sufficient to meet the required payment; provided that
25 the total amount distributed to that municipality pursuant to

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1 this section does not exceed the amount that would have been
2 due that municipality pursuant to this section as it was in
3 effect on June 30, [~~2013~~] 2019.

4 E. With respect to an H class county, the
5 provisions of this section apply only to the local option gross
6 receipts taxes authorized and imposed by the H class county
7 pursuant to the Municipal Local Option Gross Receipts Taxes
8 Act.

9 [~~E-~~] F. For the purposes of this section, "business
10 locations attributable to the municipality" means business
11 locations:

- 12 (1) within the municipality;
- 13 (2) on land owned by the state, commonly known
14 as the "state fairgrounds", within the exterior boundaries of
15 the municipality;
- 16 (3) outside the boundaries of the municipality
17 on land owned by the municipality; and
- 18 (4) on an Indian reservation or pueblo grant
19 in an area that is contiguous to the municipality and in which
20 the municipality performs services pursuant to a contract
21 between the municipality and the Indian tribe or Indian pueblo
22 if:

23 (a) the contract describes an area in
24 which the municipality is required to perform services and
25 requires the municipality to perform services that are

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1 substantially the same as the services the municipality
2 performs for itself; and

3 (b) the governing body of the
4 municipality has submitted a copy of the contract to the
5 secretary.

6 [F-] G. A distribution pursuant to this section may
7 be adjusted for a distribution made to a tax increment
8 development district with respect to a portion of a gross
9 receipts tax increment dedicated by a municipality pursuant to
10 the Tax Increment for Development Act."

11 SECTION 2. Section 7-1-6.47 NMSA 1978 (being Laws 2004,
12 Chapter 116, Section 2, as amended) is amended to read:

13 "7-1-6.47. DISTRIBUTION TO COUNTIES--OFFSET FOR [FOOD
14 ~~DEDUCTION AND~~] HEALTH CARE PRACTITIONER SERVICES DEDUCTION.--

15 A. For a county that does not have in effect and
16 has not [~~elected to impose~~] had in effect a county hold
17 harmless gross receipts tax through an ordinance and that has a
18 population of less than forty-eight thousand according to the
19 most recent federal decennial census, a distribution pursuant
20 to Section 7-1-6.1 NMSA 1978 shall be made to a county in an
21 amount, subject to any increase or decrease made pursuant to
22 Section 7-1-6.15 NMSA 1978, equal to the sum of:

23 [~~(1) the total deductions claimed pursuant to~~
24 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
25 ~~business locations within a municipality in the county~~

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1 multiplied by the combined rate of all county local option
2 gross receipts taxes in effect for the month that are imposed
3 throughout the county;

4 ~~(2)~~ the total deductions claimed pursuant to
5 Section 7-9-92 NMSA 1978 for the month by taxpayers from
6 business locations in the county but not within a municipality
7 multiplied by the combined rate of all county local option
8 gross receipts taxes in effect for the month that are imposed
9 in the county area not within a municipality;

10 ~~(3)~~ (1) the total deductions claimed pursuant
11 to Section 7-9-93 NMSA 1978 for the month by taxpayers from
12 business locations within a municipality in the county
13 multiplied by the combined rate of all county local option
14 gross receipts taxes in effect for the month that are imposed
15 throughout the county; and

16 [~~(4)~~] (2) the total deductions claimed
17 pursuant to Section 7-9-93 NMSA 1978 for the month by taxpayers
18 from business locations in the county but not within a
19 municipality multiplied by the combined rate of all county
20 local option gross receipts taxes in effect for the month that
21 are imposed in the county area not within a municipality.

22 B. For a county ~~[not described in Subsection A of~~
23 ~~this section]~~ that does not have and has not had in effect a
24 county hold harmless gross receipts tax and that has a
25 population of forty-eight thousand or more according to the

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1 most recent federal decennial census, a distribution pursuant
2 to Section 7-1-6.1 NMSA 1978 shall be made to the county in an
3 amount, subject to any increase or decrease made pursuant to
4 Section 7-1-6.15 NMSA 1978, equal to the sum of:

5 ~~[(1) the total deductions claimed pursuant to~~
6 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
7 ~~business locations within a municipality in the county~~
8 ~~multiplied by the combined rate of all county local option~~
9 ~~gross receipts taxes in effect on January 1, 2007 that are~~
10 ~~imposed throughout the county in the following percentages:~~

11 ~~(a) prior to July 1, 2015, one hundred~~
12 ~~percent;~~

13 ~~(b) on or after July 1, 2015 and prior~~
14 ~~to July 1, 2016, ninety-four percent;~~

15 ~~(c) on or after July 1, 2016 and prior~~
16 ~~to July 1, 2017, eighty-eight percent;~~

17 ~~(d) on or after July 1, 2017 and prior~~
18 ~~to July 1, 2018, eighty-two percent;~~

19 ~~(e) on or after July 1, 2018 and prior~~
20 ~~to July 1, 2019, seventy-six percent;~~

21 ~~(f) on or after July 1, 2019 and prior~~
22 ~~to July 1, 2020, seventy percent;~~

23 ~~(g) on or after July 1, 2020 and prior~~
24 ~~to July 1, 2021, sixty-three percent;~~

25 ~~(h) on or after July 1, 2021 and prior~~

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1 ~~to July 1, 2022, fifty-six percent;~~

2 ~~(i) on or after July 1, 2022 and prior~~
3 ~~to July 1, 2023, forty-nine percent;~~

4 ~~(j) on or after July 1, 2023 and prior~~
5 ~~to July 1, 2024, forty-two percent;~~

6 ~~(k) on or after July 1, 2024 and prior~~
7 ~~to July 1, 2025, thirty-five percent;~~

8 ~~(l) on or after July 1, 2025 and prior~~
9 ~~to July 1, 2026, twenty-eight percent;~~

10 ~~(m) on or after July 1, 2026 and prior~~
11 ~~to July 1, 2027, twenty-one percent;~~

12 ~~(n) on or after July 1, 2027 and prior~~
13 ~~to July 1, 2028, fourteen percent; and~~

14 ~~(o) on or after July 1, 2028 and prior~~
15 ~~to July 1, 2029, seven percent;~~

16 ~~(2) the total deductions claimed pursuant to~~
17 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
18 ~~business locations in the county but not within a municipality~~
19 ~~multiplied by the combined rate of all county local option~~
20 ~~gross receipts taxes in effect on January 1, 2007 that are~~
21 ~~imposed in the county area not within a municipality in the~~
22 ~~following percentages:~~

23 ~~(a) prior to July 1, 2015, one hundred~~
24 ~~percent;~~

25 ~~(b) on or after July 1, 2015 and prior~~

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1 ~~to July 1, 2016, ninety-four percent;~~

2 ~~(c) on or after July 1, 2016 and prior~~
3 ~~to July 1, 2017, eighty-eight percent;~~

4 ~~(d) on or after July 1, 2017 and prior~~
5 ~~to July 1, 2018, eighty-two percent;~~

6 ~~(e) on or after July 1, 2018 and prior~~
7 ~~to July 1, 2019, seventy-six percent;~~

8 ~~(f) on or after July 1, 2019 and prior~~
9 ~~to July 1, 2020, seventy percent;~~

10 ~~(g) on or after July 1, 2020 and prior~~
11 ~~to July 1, 2021, sixty-three percent;~~

12 ~~(h) on or after July 1, 2021 and prior~~
13 ~~to July 1, 2022, fifty-six percent;~~

14 ~~(i) on or after July 1, 2022 and prior~~
15 ~~to July 1, 2023, forty-nine percent;~~

16 ~~(j) on or after July 1, 2023 and prior~~
17 ~~to July 1, 2024, forty-two percent;~~

18 ~~(k) on or after July 1, 2024 and prior~~
19 ~~to July 1, 2025, thirty-five percent;~~

20 ~~(l) on or after July 1, 2025 and prior~~
21 ~~to July 1, 2026, twenty-eight percent;~~

22 ~~(m) on or after July 1, 2026 and prior~~
23 ~~to July 1, 2027, twenty-one percent;~~

24 ~~(n) on or after July 1, 2027 and prior~~
25 ~~to July 1, 2028, fourteen percent; and~~

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1 ~~(e) on or after July 1, 2028 and prior~~
2 ~~to July 1, 2029, seven percent;~~

3 ~~(3)]~~ (1) the total deductions claimed pursuant
4 to Section 7-9-93 NMSA 1978 for the month by taxpayers from
5 business locations within a municipality in the county
6 multiplied by the combined rate of all county local option
7 gross receipts taxes in effect on January 1, 2007 that are
8 imposed throughout the county in the following percentages:

9 ~~[(a) prior to July 1, 2015, one hundred~~
10 ~~percent;~~

11 ~~(b) on or after July 1, 2015 and prior~~
12 ~~to July 1, 2016, ninety-four percent;~~

13 ~~(c) on or after July 1, 2016 and prior~~
14 ~~to July 1, 2017, eighty-eight percent;~~

15 ~~(d) on or after July 1, 2017 and prior~~
16 ~~to July 1, 2018, eighty-two percent;~~

17 ~~(e) on or after July 1, 2018 and prior~~
18 ~~to July 1, 2019, seventy-six percent;~~

19 ~~(f)]~~ (a) on or after July 1, 2019 and
20 prior to July 1, 2020, seventy percent;

21 ~~[(g)]~~ (b) on or after July 1, 2020 and
22 prior to July 1, 2021, sixty-three percent;

23 ~~[(h)]~~ (c) on or after July 1, 2021 and
24 prior to July 1, 2022, fifty-six percent;

25 ~~[(i)]~~ (d) on or after July 1, 2022 and

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1 prior to July 1, 2023, forty-nine percent;

2 [~~(j)~~] (e) on or after July 1, 2023 and
3 prior to July 1, 2024, forty-two percent;

4 [~~(k)~~] (f) on or after July 1, 2024 and
5 prior to July 1, 2025, thirty-five percent;

6 [~~(l)~~] (g) on or after July 1, 2025 and
7 prior to July 1, 2026, twenty-eight percent;

8 [~~(m)~~] (h) on or after July 1, 2026 and
9 prior to July 1, 2027, twenty-one percent;

10 [~~(n)~~] (i) on or after July 1, 2027 and
11 prior to July 1, 2028, fourteen percent; [~~and~~

12 ~~(o)~~] (j) on or after July 1, 2028 and
13 prior to July 1, 2029, seven percent; and

14 (k) on or after July 1, 2029, zero
15 percent; and

16 [~~(4)~~] (2) the total deductions claimed
17 pursuant to Section 7-9-93 NMSA 1978 for the month by taxpayers
18 from business locations in the county but not within a
19 municipality multiplied by the combined rate of all county
20 local option gross receipts taxes in effect on January 1, 2007
21 that are imposed in the county area not within a municipality
22 in the following percentages:

23 [~~(a) prior to July 1, 2015, one hundred~~
24 ~~percent;~~

25 [~~(b) on or after July 1, 2015 and prior~~

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1 ~~to July 1, 2016, ninety-four percent;~~

2 ~~(c) on or after July 1, 2016 and prior~~
3 ~~to July 1, 2017, eighty-eight percent;~~

4 ~~(d) on or after July 1, 2017 and prior~~
5 ~~to July 1, 2018, eighty-two percent;~~

6 ~~(e) on or after July 1, 2018 and prior~~
7 ~~to July 1, 2019, seventy-six percent;~~

8 ~~(f)]~~ (a) on or after July 1, 2019 and
9 prior to July 1, 2020, seventy percent;

10 ~~[(g)]~~ (b) on or after July 1, 2020 and
11 prior to July 1, 2021, sixty-three percent;

12 ~~[(h)]~~ (c) on or after July 1, 2021 and
13 prior to July 1, 2022, fifty-six percent;

14 ~~[(i)]~~ (d) on or after July 1, 2022 and
15 prior to July 1, 2023, forty-nine percent;

16 ~~[(j)]~~ (e) on or after July 1, 2023 and
17 prior to July 1, 2024, forty-two percent;

18 ~~[(k)]~~ (f) on or after July 1, 2024 and
19 prior to July 1, 2025, thirty-five percent;

20 ~~[(l)]~~ (g) on or after July 1, 2025 and
21 prior to July 1, 2026, twenty-eight percent;

22 ~~[(m)]~~ (h) on or after July 1, 2026 and
23 prior to July 1, 2027, twenty-one percent;

24 ~~[(n)]~~ (i) on or after July 1, 2027 and
25 prior to July 1, 2028, fourteen percent; ~~and~~

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1 ~~(e)~~ (j) on or after July 1, 2028 and
2 prior to July 1, 2029, seven percent; and

3 (k) on or after July 1, 2029, zero
4 percent.

5 C. The distribution pursuant to [~~Subsections A and~~]
6 Subsection B of this section is in lieu of revenue that would
7 have been received by the county but for the [~~deductions~~]
8 deduction provided by [~~Sections 7-9-92 and~~] Section 7-9-93 NMSA
9 1978. The distribution shall be considered gross receipts tax
10 revenue and shall be used by the county in the same manner as
11 gross receipts tax revenue, including payment of gross receipts
12 tax revenue bonds. [~~A distribution pursuant to this section to~~
13 ~~a county not described in Subsection A of this section or to a~~
14 ~~county that has imposed a gross receipts tax through an~~
15 ~~ordinance that does not provide a deduction contained in the~~
16 ~~Gross Receipts and Compensating Tax Act shall not be made on or~~
17 ~~after July 1, 2029.~~]

18 D. If the reductions made by this [~~2013~~] 2019 act
19 to the distributions made pursuant to [~~Subsections A and~~]
20 Subsection B of this section impair the ability of a county to
21 meet its principal or interest payment obligations for revenue
22 bonds that are outstanding prior to July 1, 2013 and that are
23 secured by the pledge of all or part of the county's revenue
24 from the distribution made pursuant to this section, then the
25 amount distributed pursuant to this section to that county

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1 shall be increased by an amount sufficient to meet the required
2 payment; provided that the total amount distributed to that
3 county pursuant to this section does not exceed the amount that
4 would have been due that county pursuant to this section as it
5 was in effect on June 30, [~~2013~~] 2019.

6 E. A distribution pursuant to this section may be
7 adjusted for a distribution made to a tax increment development
8 district with respect to a portion of a gross receipts tax
9 increment dedicated by a county pursuant to the Tax Increment
10 for Development Act.

11 F. With respect to an H class county, the
12 provisions of this section apply only to local option gross
13 receipts taxes authorized and imposed pursuant to the County
14 Local Option Gross Receipts Taxes Act."

15 SECTION 3. A new section of the Gross Receipts and
16 Compensating Tax Act is enacted to read:

17 "[NEW MATERIAL] CREDIT--GROSS RECEIPTS TAX--SALE OF FOOD
18 AT RETAIL FOOD STORE.--

19 A. A credit may be claimed with respect to receipts
20 from the sale of food at a retail food store that are not
21 exempt from gross receipts taxation and are not deductible
22 pursuant to another provision of the Gross Receipts and
23 Compensating Tax Act. Receipts subject to the credit provided
24 by this section shall be reported separately. For receipts
25 reported from business locations:

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1 (1) within a municipality, the amount of the
2 credit equals the receipts multiplied by the difference between
3 the rate pursuant to Section 7-9-4 NMSA 1978 imposed on those
4 receipts and one and two hundred twenty-five thousandths
5 percent; and

6 (2) in the county area outside municipalities,
7 the amount of the credit equals the receipts multiplied by the
8 rate pursuant to Section 7-9-4 NMSA 1978.

9 B. For the purposes of this section:

10 (1) "food" means any food or food product for
11 home consumption that meets the definition of food in 7 USCA
12 2012(k)(1) for purposes of the federal supplemental nutrition
13 assistance program; and

14 (2) "retail food store" means an establishment
15 that sells food for home preparation and consumption and that
16 meets the definition of retail food store in 7 USCA 2012(o)(1)
17 for purposes of the federal supplemental nutrition assistance
18 program, whether or not the establishment participates in the
19 supplemental nutrition assistance program."

20 SECTION 4. REPEAL.--Section 7-9-92 NMSA 1978 (being Laws
21 2004, Chapter 116, Section 5) is repealed.

22 SECTION 5. APPLICABILITY.--The provisions of Section 3 of
23 this act apply to receipts from the sale of food at a retail
24 food store received on or after July 1, 2019.

25 SECTION 6. EFFECTIVE DATE.--

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