

State of New Mexico
Senate

FIFTY-FIFTH LEGISLATURE
FIRST SESSION

February 6, 2021

SENATE FLOOR AMENDMENT number / to SENATE BILL 1, as amended

Amendment sponsored by Senator Peter Wirth

1. Strike Senate Finance Committee Amendments 3, 5 and 6.
2. On page 1, line 21, strike "SERVICE" and insert in lieu thereof "AND BEVERAGE".
3. On page 4, line 16, strike the closing quotation mark, and between lines 16 and 17, insert the following:

"E. The rebate provided by this section shall not be allowed after June 30, 2022."".
4. On page 4, line 19, strike "SERVICE" and insert in lieu thereof "OR BEVERAGE".
5. On page 4, line 22, strike "and" and insert in lieu thereof "or".
6. On page 4, line 24, strike "restaurant or bar" and insert in lieu thereof "food or beverage establishment".
7. On page 5, between lines 11 and 12, insert the following:

"(2) "dispenser" means an establishment that is held out to the public as a place where alcoholic beverages are prepared and served for on-premises consumption to the general public in consideration of payment and that has the facilities and employees necessary for preparing and serving alcoholic beverages; provided that the dispenser has been issued a license pursuant to the Liquor Control Act as a dispenser;".

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8. Renumber the succeeding paragraphs accordingly.
9. On page 5, line 12, strike "and" and insert in lieu thereof "or".
10. On page 5, line 13, before "mobile", insert "dispenser;".
11. On page 6, strike lines 5 through 8 in their entirety and insert in lieu thereof "does not include an establishment commonly known as a fast food restaurant that dispenses food intended to be ordered, prepared and served quickly, with minimal or no table service, and prepared in quantity by a standardized method for consumption on and off premises, and that tends to have any of the following characteristics:
 - (a) a menu consisting primarily of pre-cooked items or items prepared in advance and heated quickly;
 - (b) placement of orders at a fast serve drive-through or walk-up window;
 - (c) service of food solely in disposable wrapping or containers; or
 - (d) a menu that exclusively sells hamburgers, sandwiches, salads and other fast foods;".
12. On page 6, between lines 15 and 16, insert the following new section:

"SECTION 4. TEMPORARY PROVISION--AMOUNTS IN LIEU OF GROSS RECEIPTS.--Any amount passed on to a customer in lieu of a gross receipts tax on receipts for which a food or beverage establishment may deduct pursuant to Section 3 of this 2021 act shall not be considered gross receipts."
13. Renumber succeeding sections accordingly.

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Peter Wirth

Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____