

1 SENATE BILL 25

2 **55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021**

3 INTRODUCED BY

4 Cliff R. Pirtle

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10 AN ACT

11 RELATING TO TAXATION; PROVIDING A TEMPORARY WAIVER OF PENALTIES
12 AND INTEREST ON CERTAIN GROSS RECEIPTS AND COMPENSATING TAX
13 LIABILITIES DUE DURING AND AFTER A CERTAIN PUBLIC HEALTH ORDER
14 IS IN EFFECT; DECLARING AN EMERGENCY.

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

17 SECTION 1. TEMPORARY PROVISION--PENALTIES AND INTEREST
18 WAIVED FOR CERTAIN TAXES DUE DURING AND AFTER A CERTAIN PUBLIC
19 HEALTH ORDER IS IN EFFECT.--

20 A. Notwithstanding Sections 7-1-67 and 7-1-69 NMSA
21 1978, no interest shall accrue and no penalty shall be assessed
22 to a taxpayer for gross receipts tax, local option gross
23 receipts tax or compensating tax liabilities for failure to pay
24 any of those taxes that became due beginning on the date the
25 public health order came into effect and until two months after

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1 the public health order expires or is rescinded; provided that
2 the failure to pay the tax was made without intent to evade or
3 defeat the tax; and provided further that payment for the
4 unpaid taxes is made in full on or before the twenty-fifth day
5 of the third month following the expiration or rescission of
6 the public health order.

7 B. As used in this section, "public health order"
8 means the public health order issued by the secretary of health
9 on March 23, 2020 that ordered certain businesses to reduce the
10 in-person workforce at each business or business location by
11 one hundred percent.

12 SECTION 2. EMERGENCY.--It is necessary for the public
13 peace, health and safety that this act take effect immediately.