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HOUSE BILL 123

55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022

INTRODUCED BY

Rebecca Dow and Phelps Anderson

AN ACT

RELATING TO TAXATION; EXEMPTING FACE MASKS SOLD DURING A PUBLIC HEALTH EMERGENCY FROM THE GROSS RECEIPTS TAX; DECLARING AN EMERGENCY.

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

SECTION 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"[NEW MATERIAL] EXEMPTION--GROSS RECEIPTS TAX--FACE MASKS SOLD DURING PUBLIC HEALTH EMERGENCY.--

A. Exempted from the gross receipts tax are the receipts from the sale of face masks while a public health order issued by the secretary of health or executive order issued by the governor related to a public health emergency is in effect.

B. As used in this section, "face mask" means a

underscored material = new
~~[bracketed material]~~ = delete

underscoring material = new
~~[bracketed material] = delete~~

1 mask or multilayered face cloth that covers the nose and mouth
2 and is intended for a medical purpose to assist in preventing
3 the spread of infectious materials."

4 SECTION 2. EFFECTIVE DATE.--

5 A. If this act takes effect on or before April 1,
6 2022, the effective date of the provisions of this act is April
7 1, 2022.

8 B. If this act takes effect after April 1, 2022,
9 the effective date of the provisions of this act is June 1,
10 2022.

11 SECTION 3. EMERGENCY.--It is necessary for the public
12 peace, health and safety that this act take effect immediately.