

HOUSE BILL 253

56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023

INTRODUCED BY

Martin R. Zamora

This document may incorporate amendments proposed by a committee, but not yet adopted, as well as amendments that have been adopted during the current legislative session. The document is a tool to show amendments in context and cannot be used for the purpose of adding amendments to legislation.

AN ACT

RELATING TO GAMING; CHANGING THE OPERATING HOURS FOR A
NONPROFIT ORGANIZATION GAMING OPERATOR LICENSEE; CHANGING THE
NET TAKE PERCENTAGE FOR A NONPROFIT ORGANIZATION GAMING
OPERATOR LICENSEE.

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

SECTION 1. Section 60-2E-28 NMSA 1978 (being Laws 1997,
Chapter 190, Section 30, as amended) is amended to read:

.223515.1AIC February 15, 2023 (12:13pm)

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"60-2E-28. GAMING OPERATOR LICENSEES--SPECIAL CONDITIONS FOR NONPROFIT ORGANIZATIONS--NUMBER OF GAMING MACHINES--DAYS AND HOURS OF OPERATIONS.--

A. A nonprofit organization may be issued a gaming operator's license to operate licensed gaming machines on its premises to be played only by active and auxiliary members.

B. No more than fifteen gaming machines may be offered for play on the premises of a nonprofit organization gaming operator licensee.

C. ~~[No]~~ A gaming machine on the premises of a nonprofit organization gaming operator licensee may not award a prize that exceeds four thousand dollars (\$4,000).

D. Gaming machines may be played on the premises of a nonprofit organization gaming operator licensee [~~from 12:00 noon until 12:00 midnight every day~~] for any consecutive twelve hours per day that the nonprofit chooses."

SECTION 2. Section 60-2E-47 NMSA 1978 (being Laws 1997, Chapter 190, Section 49, as amended) is amended to read:

"60-2E-47. GAMING TAX--IMPOSITION--ADMINISTRATION.--

A. An excise tax is imposed on the privilege of engaging in gaming activities in the state. This tax shall be known as the "gaming tax".

B. The gaming tax is an amount equal to ten percent of the gross receipts of manufacturer licensees from the sale, lease or other transfer of gaming devices in or into the state,

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except receipts of a manufacturer from the sale, lease or other transfer to a licensed distributor for subsequent sale or lease may be excluded from gross receipts; ten percent of the gross receipts of distributor licensees from the sale, lease or other transfer of gaming devices in or into the state; ten percent of the net take of a gaming operator licensee that is a nonprofit organization; and twenty-six percent of the net take of every other gaming operator licensee. For the purposes of this section, "gross receipts" means the total amount of money or the value of other consideration received from selling, leasing or otherwise transferring gaming devices.

C. The gaming tax imposed on a licensee is in lieu of all state and local gross receipts taxes on that portion of the licensee's gross receipts attributable to gaming activities.

D. The gaming tax is to be paid on or before the fifteenth day of the month following the month in which the taxable event occurs. The gaming tax shall be administered and collected by the taxation and revenue department in cooperation with the board. The provisions of the Tax Administration Act apply to the collection and administration of the tax.

E. In addition to the gaming tax, a gaming operator licensee that is a racetrack shall pay twenty percent of its net take to purses to be distributed in accordance with rules adopted by the state racing commission. An amount not to

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exceed twenty percent of the interest earned on the balance of any fund consisting of money for purses distributed by racetrack gaming operator licensees pursuant to this subsection may be expended for the costs of administering the distributions. A racetrack gaming operator licensee shall spend no less than one-fourth percent of the net take of its gaming machines to fund or support programs for the treatment and assistance of compulsive gamblers.

F. A nonprofit gaming operator licensee shall distribute at least [~~sixty~~] HCPAC→~~thirty~~←HCPAC HCPAC→~~twenty~~←HCPAC percent of the balance of its net take, after payment of the gaming tax HCPAC→~~and~~←HCPAC HCPAC→,~~←HCPAC~~ any income taxes HCPAC→~~and allowable gaming expenses~~←HCPAC , for charitable or educational purposes."