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HOUSE BILL 13

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

LUCIANO "LUCKY" VARELA

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AN ACT

RELATING TO TAXATION: AMENDING THE LOCAL HOSPITAL GROSS RECEIPTS TAX ACT TO DEFINE HOSPITAL FACILITY REVENUES.

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

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

Section 7-20C-2 NMSA 1978 (being Laws 1991, Section 1. Chapter 176, Section 2, as amended) is amended to read:

"7-20C-2. DEFINITIONS. -- As used in the Local Hospital Gross Receipts Tax Act:

"county" means: A.

a class B county having a population of less than twenty-five thousand according to the most recent federal decennial census and having a net taxable value for rate-setting purposes for the 1990 property tax year or any subsequent year of more than two hundred fifty million dollars (\$250,000,000);

- (2) a class B county having a population of less than forty-seven thousand but more than forty-four thousand according to the 1990 federal decennial census and having a net taxable value for rate-setting purposes for the 1992 property tax year of more than three hundred million dollars (\$300,000,000) but less than six hundred million dollars (\$600,000,000);
- (3) a class B county having a population of less than ten thousand according to the most recent federal decennial census and having a net taxable value for rate-setting purposes for the 1990 property tax year or any subsequent year of more than one hundred million dollars (\$100,000,000);
- (4) a class B county having a population of less than twenty-five thousand according to the 1990 federal decennial census and having a net taxable value for rate-setting purposes for the 1993 property tax year of more than ninety-one million dollars (\$91,000,000) but less than one hundred twenty-five million dollars (\$125,000,000); or
- (5) a class B county having a population of more than seventeen thousand but less than twenty thousand according to the 1990 federal decennial census and having a net taxable value for rate-setting purposes for the 1993 property tax year of more than one hundred fifty-three million dollars (\$153,000,000) but less than one hundred fifty-six million dollars (\$156,000,000);

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B. "department" means the taxation and revenue
department, the secretary of taxation and revenue or any
employee of the department exercising authority lawfully
delegated to that employee by the secretary:

- C. "governing body" means the board of county commissioners of a county;
- D. "hospital facility revenues" means all or a portion of the revenues derived from a lease of a hospital facility acquired, constructed or equipped pursuant to and operated in accordance with the Local Hospital Gross Receipts Tax Act;
- $[rac{B_{-}}{B_{-}}]$ \underline{E}_{-} "local hospital gross receipts tax" means the tax authorized to be imposed under the Local Hospital Gross Receipts Tax Act;
- $\label{eq:entropy} [\frac{E.}{I}] \ \underline{F.} \quad \text{"person" means an individual or any other}$ legal entity; and
- $\cite{F.}$] <u>G.</u> "state gross receipts tax" means the gross receipts tax imposed under the Gross Receipts and Compensating Tax Act."
- Section 2. EFFECTIVE DATE. -- The effective date of the provisions of this act is July 1, 1997.

- 3 -

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State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE FIRST SESSION, 1997

January 29, 1997

Mr. Speaker:

Your **TAXATION AND REVENUE COMMITTEE**, to whom has been referred

HOUSE BILL 13

has had it under consideration and reports same with recommendation that it **DO PASS**, and thence referred to the **APPROPRIATIONS AND FINANCE COMMITTEE.**

Respectfully submitted,

Jerry W Sandel, Chairman

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5		Date			
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	Excused:				
10	Absent:	None			
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5	FORTY- THIRD LEGISLATURE
6	FIRST SESSION, 1997
7	
8	March 19, 1997
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10	Mr. President:
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12	Your WAYS AND MEANS COMMITTEE, to whom has been
13	referred
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15	HOUSE BILL 13
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17	has had it under consideration and reports same with
18	recommendation that it DO PASS , and thence referred to the FINANCE COMMITTEE.
	TIMANCE CONNETTEE.
19	Respectfully submitted,
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24	Carlos R. Cisneros, Chairman
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5	FORTY- THIRD LEGISLATURE	
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8	March 20, 199	9 7
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10	Mr. President:	
11		
12	Your FINANCE COMMITTEE , to whom has been referred	
13	HOUSE BILL 10	
14	HOUSE BILL 13	
15	has had it under consideration and reports same with	
16	recommendation that it DO PASS .	
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18	Respectfully submitted,	
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23	Ben D. Altarnirano, Chairman	
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