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HOUSE BILL 443

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

BEN LUJAN

AN ACT

RELATING TO TAXATION; AUTHORIZING AN INCREASE IN THE RATE OF THE COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX; REQUIRING VOTER APPROVAL OF THE ADDITIONAL INCREMENT OF THE TAX.

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

Section 1. Section 7-20E-17 NMSA 1978 (being Laws 1990, Chapter 99, Section 58, as amended) is amended to read:

"7-20E-17. COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX-- AUTHORITY TO IMPOSE RATE-- USE OF FUNDS. --

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate [~~of one-eighth~~] not to exceed one-fourth of one percent of the gross receipts of any person engaging in business in the county area for the privilege of engaging in

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1 business. An ordinance imposing an excise tax pursuant to
2 this section shall impose the tax in separate increments of
3 one-eighth of one percent, which shall be separately
4 denominated as the "first one-eighth" and the "second one-
5 eighth", respectively, not to exceed an aggregate rate of one-
6 fourth of one percent. The second one-eighth increment of the
7 tax shall be imposed for a period of not more than ten years
8 from the effective date of the ordinance imposing the tax.
9 Having once enacted an ordinance imposing the second one-
10 eighth increment, the governing body may enact subsequent
11 ordinances imposing the second one-eighth increment of the tax
12 for succeeding periods of not more than ten years, subject to
13 the requirements of this section.

14 B. This tax is to be referred to as the "county
15 environmental services gross receipts tax".

16 C. Imposition by any county of the first one-
17 eighth increment of the county environmental services gross
18 receipts tax shall not be subject to a referendum of any kind
19 unless prescribed by the county charter.

20 D. An ordinance imposing the second one-eighth
21 increment of the county environmental services gross receipts
22 tax shall not go into effect until after an election is held
23 and a majority of the voters of the county area voting in the
24 election votes in favor of imposing the second one-eighth
25 increment of the tax. The governing body shall adopt a

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1 resolution calling for a special election within seventy-five
2 days of the date the ordinance is adopted on the question of
3 imposing the tax. The question of imposing the tax shall be
4 submitted to the voters at the special election, which shall
5 be called, conducted and canvassed in substantially the same
6 manner as provided by law for general elections. If a
7 majority of the voters voting on the question approves the
8 ordinance imposing the second one-eighth increment of the tax,
9 then the ordinance shall become effective in accordance with
10 the provisions of the County Local Option Gross Receipts Taxes
11 Act. If the question of imposing the second one-eighth
12 increment of the tax fails, the governing body shall not again
13 propose the imposition of the second one-eighth increment of
14 the tax for a period of one year from the date of the
15 election.

16 ~~[D.]~~ E. Any county, at the time of enacting an
17 ordinance imposing a county environmental services gross
18 receipts tax, shall dedicate the entire amount of revenue
19 produced by the tax for the acquisition, construction,
20 operation and maintenance of solid waste facilities, water
21 facilities, wastewater facilities, sewer systems and related
22 facilities.

23 ~~[E.]~~ F. Any ordinance enacted ~~[under]~~ pursuant to
24 the provisions of Subsection A of this section shall include
25 an effective date of either July 1 or January 1 in accordance

. 122219. 1

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2 Taxes Act. "

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1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

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5
6 February 13, 1998

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8 Mr. Speaker:

9
10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred

12
13 HOUSE BILLS 127, 243, 299, 301, 443 and 450

14
15 has had them under consideration and reports same with
16 recommendation that they DO NOT PASS, but that

17 HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR
18 HOUSE BILLS 127, et al

19
20 DO PASS, and thence referred to the APPROPRIATIONS AND
21 FINANCE COMMITTEE.

FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

HTRC/CSHB 127, et al

Page 6

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 6 For 1 Against

Yes: 6

No: Russell

Excused: Crook, Gonzales, Lovejoy, Lujan, Sandel

Abstained: Stell

Absent: None

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FORTY-THIRD LEGISLATURE
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