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SENATE BILL 461

**44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999**

INTRODUCED BY

Roman Maes III

AN ACT

RELATING TO TAXATION; DECREASING THE LIQUOR EXCISE TAX ON BEER  
MANUFACTURED OR PRODUCED BY A MICROBREWER AND SOLD IN NEW  
MEXICO.

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

Section 1. Section 7-17-5 NMSA 1978 (being Laws 1993,  
Chapter 65, Section 8, as amended) is amended to read:

"7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX. --

There is imposed on any wholesaler who sells alcoholic  
beverages on which the tax imposed by this section has not  
been paid an excise tax, to be referred to as the "liquor  
excise tax", at the following rates on alcoholic beverages  
sold:

A. on spirituous liquors, one dollar sixty cents  
(\$1.60) per liter;

underscored material = new  
[bracketed material] = delete

1           B. on beer, except as provided in Subsection E of  
2 this section, forty-one cents (\$.41) per gallon;

3           C. on wine, except as provided in Subsections D  
4 and F of this section, forty-five cents (\$.45) per liter;

5           D. on fortified wine, one dollar fifty cents  
6 (\$.50) per liter;

7           E. on beer manufactured or produced by a  
8 microbrewer and sold in this state, provided that proof is  
9 furnished to the department that the beer was manufactured or  
10 produced by a microbrewer, [~~twenty-five cents (\$.25)~~] eight  
11 cents (\$.08) per gallon;

12           F. on wine manufactured or produced by a small  
13 winer or winegrower and sold in this state, provided that  
14 proof is furnished to the department that the wine was  
15 manufactured or produced by a small winer or winegrower, ten  
16 cents (\$.10) per liter on the first eighty thousand liters  
17 sold and twenty cents (\$.20) per liter on all liters sold over  
18 eighty thousand liters but less than three hundred seventy-  
19 five thousand liters; and

20           G. on cider, forty-one cents (\$.41) per gallon. "

21           Section 2. EFFECTIVE DATE. --The effective date of the  
22 provisions of this act is July 1, 1999.