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HOUSE BILL 423

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,
2000**

INTRODUCED BY
Joe Mohorovic

AN ACT

RELATING TO TAXATION; CHANGING THE DISTRIBUTION OF MOTOR
VEHICLE EXCISE TAX REVENUES; AMENDING, REPEALING AND ENACTING
SECTIONS OF THE NMSA 1978; MAKING AN APPROPRIATION.

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

Section 1. Section 7-14-10 NMSA 1978 (being Laws 1988,
Chapter 73, Section 20, as amended) is amended to read:

"7-14-10. DISTRIBUTION OF PROCEEDS.--The receipts from
the tax and any associated interest and penalties shall be
deposited in the "motor vehicle suspense fund", hereby
created in the state treasury. As of the end of each month,
the net receipts attributable to the tax and associated
penalties and interest shall be distributed [~~to the general
fund~~] as follows:

A. prior to July 1, 2001, to the general fund;

B. for the period July 1, 2001 through June 30,

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1 2002, seven hundred fifty thousand dollars (\$750,000) to the
2 energy, minerals and natural resources department, and of the
3 remainder, two-thirds to the general fund, one-sixth to the
4 state road fund and one-sixth to counties and municipalities
5 in accordance with Section 7-14-10.1 NMSA 1978;

6 C. for the period of July 1, 2002 through June 30,
7 2003, seven hundred fifty thousand dollars (\$750,000) to the
8 energy, minerals and natural resources department, and of the
9 remainder, one-third to the general fund, one-third to the
10 state road fund and one-third to counties and municipalities
11 in accordance with Section 7-14-10.1 NMSA 1978; and

12 D. after June 30, 2003, seven hundred fifty
13 thousand dollars (\$750,000) to the energy, minerals and
14 natural resources department, and of the remainder, two-
15 thirds to the state road fund and one-third to counties and
16 municipalities in accordance with Section 7-14-10.1 NMSA
17 1978."

18 Section 2. A new Section 7-14-10.1 NMSA 1978 is enacted
19 to read:

20 "7-14-10.1. [NEW MATERIAL] ADDITIONAL DISTRIBUTION TO
21 COUNTIES AND MUNICIPALITIES.--

22 A. To determine the amount to be distributed to
23 counties and municipalities pursuant to Section 7-14-10 NMSA
24 1978, an amount shall be allocated first to each county in an
25 amount equal to the proportion, determined by the department
in accordance with Subsection C of this section, that the
registration fees for vehicles in the county are to the total

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1 registration fees for vehicles in all counties.

2 B. The amount allocated to each county in
3 Subsection A of this section shall be distributed to the
4 county and to the municipalities in the county as follows:

5 (1) fifty percent shall be credited to the
6 respective county road fund to be used for the improvement
7 and maintenance of the public roads in the county and to pay
8 for acquisition of rights of way and material pits. By
9 agreement and in cooperation with the state highway and
10 transportation department, the boards of county commissioners
11 of the various counties may use or designate any of the funds
12 provided in this paragraph for any federal aid program; and

13 (2) fifty percent shall be transferred to
14 the municipalities within the county in the proportion,
15 determined by the department of finance and administration in
16 accordance with Subsection C of this section, that the sum of
17 the net taxable value, as that term is defined in the
18 Property Tax Code, plus the assessed value, as that term is
19 used in the Oil and Gas Ad Valorem Production Tax Act and in
20 the Oil and Gas Production Equipment Ad Valorem Tax Act, and
21 the taxable value, as that term is defined in the Copper
22 Production Ad Valorem Tax Act, determined for the
23 incorporated municipality is to the sum of net taxable value
24 plus assessed value determined for all incorporated
25 municipalities within the county. Amounts transferred to
incorporated municipalities pursuant to the provisions of
this paragraph shall be used for the construction,

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1 maintenance and repair of streets within the municipality and
2 for payment of paving assessments against property owned by
3 federal, county or municipal governments. In any county in
4 which there are no incorporated municipalities, the amount
5 allocated pursuant to this paragraph shall be transferred to
6 the county government road fund and used in accordance with
7 the provisions of Paragraph (1) of this subsection.

8 C. To carry out the provisions of this section,
9 during the month of June of each year:

10 (1) the department shall determine and
11 certify to the department of finance and administration the
12 proportions that the department is required to determine
13 pursuant to Subsection A of this section using information
14 for the preceding calendar year on the number of vehicles
15 registered in each county based on the address of the owner
16 or place where the vehicle is principally located, the
17 registration fees for the vehicles registered in each county,
18 the total number of vehicles registered in the state and the
19 total registration fees for all vehicles registered in the
20 state; and

21 (2) the department of finance and
22 administration shall determine the proportions that the
23 department of finance and administration is required to
24 determine pursuant to Subsection B of this section based upon
25 the net taxable value, as that term is defined in the
Property Tax Code, the assessed value, as that term is used
in the Oil and Gas Ad Valorem Production Tax Act and the Oil

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1 and Gas Production Equipment Ad Valorem Tax Act, and the
2 taxable value, as that term is used in the Copper Production
3 Ad Valorem Tax Act, for the preceding property tax year and
4 the tax rates imposed pursuant to Subsection B of Section 7-
5 37-7 NMSA 1978 in that tax year. By June 30 of each year,
6 the department of finance and administration shall determine
7 the appropriate percentage of money to be transferred to each
8 municipality in accordance with Subsection B of this section
9 based upon the proportions determined by or certified to the
10 department of finance and administration. The percentages
11 determined shall be used to compute the amounts to be
12 transferred to the counties and municipalities during the
13 succeeding fiscal year."

14 Section 3. [NEW MATERIAL] DUTY TO REPAIR AND MAINTAIN
15 STATE PARK ROADS, BRIDGES AND PARKING AREAS--FUNDS.--

16 A. The state parks division of the energy,
17 minerals and natural resources department shall repair and
18 maintain the public roads and highways other than those on
19 the state highway system that provide access to state park
20 and recreation areas and shall repair and maintain all roads,
21 bridges and parking areas within the boundaries of the state
22 park and recreation areas that will best serve the needs of
23 the general public.

24 B. Money distributed to the energy, minerals and
25 natural resources department pursuant to the provisions of
Section 7-14-10 NMSA 1978 is appropriated to the department
to carry out its duties pursuant to Subsection A of this

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1 section.

2 Section 4. REPEAL.--Section 67-3-19 NMSA 1978 (being
3 Laws 1967, Chapter 165, Section 1) is repealed.

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