

AN ACT
RELATING TO TAXATION; AMENDING A SECTION OF THE CIGARETTE TAX
ACT TO ELIMINATE THE FEE FOR A LICENSE TO AFFIX STAMPS
OUTSIDE NEW MEXICO.

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

Section 1. Section 7-12-5 NMSA 1978 (being Laws 1971, Chapter 77, Section 5, as amended) is amended to read:

"7-12-5. AFFIXING STAMPS. --

A. All cigarettes, the sale, gift or consumption of which is subject to the cigarette tax, shall be placed in packages or containers to which a stamp may be affixed.

B. Packages or containers to which a stamp is required to be affixed and which contain cigarettes that are not in multiples of five cigarettes shall have affixed a stamp of the next higher multiple of five cigarettes.

C. Unless the requirements of this section are waived pursuant to Section 7-12-6 NMSA 1978, a stamp shall be affixed to each package or container of cigarettes, the sale, gift or consumption of which is subject to the cigarette tax. The stamp shall be affixed by any person who sells in New Mexico cigarettes manufactured by that person or who receives on consignment or buys unstamped cigarettes for sale, gift or consumption in New Mexico.

D. Stamps shall be affixed inside the boundaries

of New Mexico, unless the department has granted a license
allowing a person to affix stamps outside New Mexico. _____

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