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**HOUSE BILL 370**

**45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002**

**INTRODUCED BY**

**Andrew Nunez**

**AN ACT**

**RELATING TO TAXATION; AMENDING THE DEFINITION OF GOVERNMENTAL  
GROSS RECEIPTS TO EXCLUDE RECEIPTS FROM ADMISSIONS TO CERTAIN  
POST-SECONDARY EDUCATIONAL INSTITUTION EVENTS.**

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

**Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,  
Chapter 8, Section 1, as amended) is amended to read:**

**"7-9-3.2. ADDITIONAL DEFINITION. --As used in the Gross  
Receipts and Compensating Tax Act, "governmental gross  
receipts" means all receipts of the state [of New Mexico] or  
any agency, institution, instrumentality or political  
subdivision thereof from**

**A. the sale of tangible personal property other  
than water from facilities open to the general public;**

**B. the performance of or admissions to**

underscored material = new  
[bracketed material] = delete

1 recreational, athletic or entertainment services or events in  
2 facilities open to the general public, other than admissions  
3 to special events sponsored by the student association of a  
4 post-secondary educational institution;

5 C. refuse collection, refuse disposal or both;

6 D. sewage services; and

7 E. the sale of water by a utility owned or  
8 operated by a county, municipality or other political  
9 subdivision of the state.

10 "Governmental gross receipts" includes receipts from the  
11 sale of tangible personal property handled on consignment when  
12 sold from facilities open to the general public but excludes  
13 cash discounts taken and allowed, governmental gross receipts  
14 tax payable on transactions reportable for the period and any  
15 type of time-price differential. "

16 Section 2. EFFECTIVE DATE. --The effective date of the  
17 provisions of this act is July 1, 2002.

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