

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 579

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Bengie Regensberg

AN ACT

RELATING TO TAXATION; REDEFINING COUNTY FOR PURPOSES OF THE
LOCAL LIQUOR EXCISE TAX ACT.

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

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS. -- As used in the Local Liquor Excise
Tax Act:

A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or mixtures
of one or more of the foregoing containing more than one-half
[of one] percent alcohol, but excluding medicinal bitters;

B. "county" means a class B county:

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 (1) having a population of more than fifty-six
2 thousand but less than seventy-five thousand, according to the
3 most recent federal decennial census or any subsequent
4 decennial census, and having a net taxable value for rate-
5 setting purposes for the 1988 or any subsequent property tax
6 year of more than five hundred million dollars (\$500,000,000)
7 but less than seven hundred million dollars (\$700,000,000); or

8 (2) having a population of more than thirty
9 thousand but less than thirty-one thousand, according to the
10 2000 federal decennial census or any subsequent decennial
11 census, and having a net taxable value for rate-setting
12 purposes for the 2002 or any subsequent property tax year of
13 more than three hundred million dollars (\$300,000,000) but less
14 than four hundred million dollars (\$400,000,000);

15 C. "department" means the taxation and revenue
16 department, the secretary of taxation and revenue or any
17 employee of the department exercising authority lawfully
18 delegated to that employee by the secretary;

19 D. "governing body" means the board of county
20 commissioners of a county;

21 E. "person" means any individual, estate, trust,
22 receiver, cooperative association, club, corporation, company,
23 firm, partnership, joint venture, syndicate or other
24 association; "person" also means, to the extent permitted by
25 law, any federal, state or other governmental unit or

underscored material = new
[bracketed material] = delete

1 subdivision or agency, department or instrumentality thereof;

2 F. "price" means the total amount of money or the
3 reasonable value of other consideration or both paid for
4 alcoholic beverages, inclusive of the amount of any tax paid
5 pursuant to the Liquor Excise Tax Act; and

6 G. "retailer" means any person having a place of
7 business within the county who sells, offers for sale or
8 possesses for the purpose of selling alcoholic beverages within
9 the county. "

10 Section 2. EFFECTIVE DATE. --The effective date of the
11 provisions of this act is July 1, 2003.