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SENATE BILL 65

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

INTRODUCED BY

Steve Komadina

AN ACT

RELATING TO TAXATION; GIVING A COUNTY THE OPTION TO IMPOSE THE COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX COUNTYWIDE OR ONLY IN THE AREA OF THE COUNTY OUTSIDE MUNICIPAL BOUNDARIES.

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

Section 1. Section 7-20E-22 NMSA 1978 (being Laws 2002, Chapter 14, Section 1) is amended to read:

"7-20E-22. COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX--AUTHORITY TO IMPOSE COUNTYWIDE OR ONLY IN THE COUNTY AREA--ORDINANCE REQUIREMENTS--USE OF REVENUE-- ELECTION.--

A. The majority of the members of the governing body of an eligible county that does not have in effect a tax imposed pursuant to Subsection B of this section may enact an

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1 ordinance imposing an excise tax at a rate not to exceed one-
2 fourth [~~of one~~] percent of the gross receipts of [~~any~~] a person
3 engaging in business in the county for the privilege of
4 engaging in business. The tax imposed by this subsection may
5 be referred to as the "countywide emergency communications and
6 emergency medical services tax".

7 B. The majority of the members of the governing
8 body of an eligible county that does not have in effect a tax
9 imposed pursuant to Subsection A of this section may enact an
10 ordinance imposing an excise tax at a rate not to exceed one-
11 fourth percent of the gross receipts of a person engaging in
12 business in the county area for the privilege of engaging in
13 business. The tax imposed by this subsection may be referred
14 to as the "county area emergency communications and emergency
15 medical services tax".

16 C. The tax authorized in Subsections A and B of
17 this section may be imposed in one or more increments of
18 one-sixteenth [~~of one~~] percent not to exceed an aggregate rate
19 of one-fourth [~~of one~~] percent. The tax shall be imposed for a
20 period of not more than ten years from the effective date of
21 the ordinance imposing the tax. Having once enacted an
22 ordinance under this section, the governing body may enact
23 subsequent ordinances for succeeding periods of not more than
24 ten years, provided each such ordinance meets the requirements
25 of the County Local Option Gross Receipts Taxes Act with

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1 respect to the tax imposed by this section.

2 ~~[B. The tax imposed by this section may be referred~~
3 ~~to as the "county emergency communications and emergency~~
4 ~~medical services tax".~~

5 ~~C.]~~ D. The governing body, at the time of enacting
6 an ordinance imposing a rate of tax authorized in Subsection A
7 or B of this section, shall dedicate the revenue to one or both
8 of the following purposes:

9 (1) operation of an emergency communications
10 center that has been determined by the local government
11 division of the department of finance and administration to be
12 a consolidated public safety answering point; or

13 (2) operation of emergency medical services
14 provided by the county.

15 ~~[D.]~~ E. An ordinance imposing any increment of the
16 ~~[county]~~ countywide emergency communications and emergency
17 medical services tax or the county area emergency
18 communications and emergency medical services tax shall not go
19 into effect until after an election is held and a majority of
20 the voters in the county voting in the election vote in favor
21 of imposing the tax. The governing body shall adopt a
22 resolution calling for an election within seventy-five days of
23 the date the ordinance is adopted on the question of imposing
24 the tax. The question may be submitted to the voters as a
25 separate question at a general election or at a special

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1 election called for that purpose by the governing body. A
2 special election shall be called, conducted and canvassed in
3 substantially the same manner as provided by law for general
4 elections. In any election held, the ballot shall clearly
5 state the purpose to which the revenue will be dedicated
6 pursuant to Subsection [E] D of this section. If a majority of
7 the voters voting on the question approve the imposition of the
8 [~~county~~] countywide emergency communications and emergency
9 medical services tax or the county area emergency
10 communications and emergency medical services tax, [~~then~~] the
11 ordinance shall become effective in accordance with the
12 provisions of the County Local Option Gross Receipts Taxes Act.
13 If the question of imposing the [~~county emergency~~
14 ~~communications and emergency medical services~~] tax fails, the
15 governing body shall not again propose the imposition of any
16 increment of [~~the~~] either tax for a period of one year from the
17 date of the election.

18 [~~E.~~] F. For the purposes of this section, "eligible
19 county" means a county that operates or, pursuant to a joint
20 powers agreement, is served by an emergency communications
21 center that has been determined by the local government
22 division of the department of finance and administration to be
23 a consolidated public safety answering point. "