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SENATE BILL 155

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

INTRODUCED BY

Allen V. Hurt

AN ACT

RELATING TO TAXATION; INCREASING THE LIQUOR EXCISE TAX;
CREATING THE ALCOHOL USE REMEDIATION FUND; MAKING
APPROPRIATIONS.

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

Section 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997,
Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION--LOCAL DWI GRANT FUND--ALCOHOL
USE REMEDIATION FUND. --

A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the local DWI grant fund in an amount
equal to [~~thirty-four and fifty-seven~~] sixteen and seventy-
seven hundredths percent of the net receipts attributable to
the liquor excise tax.

B. A distribution pursuant to Section 7-1-6.1 NMSA

1 1978 shall be made to the alcohol use remediation fund in an
2 amount equal to fifty-one and one-half percent of the net
3 receipts attributable to the liquor excise tax."

4 Section 2. Section 7-17-5 NMSA 1978 (being Laws 1993,
5 Chapter 65, Section 8, as amended) is amended to read:

6 "7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX. -- There
7 is imposed on [~~any~~] a wholesaler who sells alcoholic beverages
8 on which the tax imposed by this section has not been paid an
9 excise tax, to be referred to as the "liquor excise tax", at
10 the following rates on alcoholic beverages sold:

11 A. on spirituous liquors, [~~one dollar sixty cents~~
12 ~~(\$1.60)] two dollars twenty-five cents (\$2.25) per liter;~~

13 B. on beer, except as provided in Subsection E of
14 this section, [~~forty-one cents (\$.41)] one dollar seven cents
15 (\$1.07) per gallon;~~

16 C. on wine, except as provided in Subsections D and
17 F of this section, [~~forty-five cents (\$.45)] sixty-seven cents
18 (\$.67) per liter;~~

19 D. on fortified wine, one dollar fifty cents
20 (\$1.50) per liter;

21 E. on beer manufactured or produced by a
22 microbrewer and sold in this state, provided that proof is
23 furnished to the department that the beer was manufactured or
24 produced by a microbrewer, eight cents (\$.08) per gallon;

25 F. on wine manufactured or produced by a small

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underscored material = new
[bracketed material] = delete

1 winer or winegrower and sold in this state, provided that proof
2 is furnished to the department that the wine was manufactured
3 or produced by a small winer or winegrower, ten cents (\$.10)
4 per liter on the first eighty thousand liters sold and twenty
5 cents (\$.20) per liter on all liters sold over eighty thousand
6 liters but less than five hundred sixty thousand liters; and

7 G. on cider, forty-one cents (\$.41) per gallon. "

8 Section 3. [NEW MATERIAL] ALCOHOL USE REMEDIATION FUND--
9 CREATED-- DISTRIBUTIONS. --

10 A. The "alcohol use remediation fund" is created in
11 the state treasury to provide funding for health-related
12 services and programs. The fund consists of distributions from
13 the liquor excise tax and any other money accruing to the fund
14 from appropriations, gifts, grants, donations and income from
15 investment of the fund. Money in the fund is appropriated to
16 the department of health for the purpose of carrying out the
17 provisions of this section and shall not revert at the end of a
18 fiscal year to any other fund. The department of health shall
19 administer the fund and adopt regulations necessary to carry
20 out the provisions of this section. Expenditures from the fund
21 shall be by warrant of the secretary of finance and
22 administration on vouchers signed by the secretary of health or
23 his authorized representative.

24 B. Money in the fund shall be expended as follows:

25 (1) in fiscal year 2004 and subsequent fiscal

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1 years, thirty-seven percent to designated trauma centers in the
2 state to offset the costs of providing unreimbursed indigent
3 care;

4 (2) in fiscal year 2004 and subsequent fiscal
5 years, eight percent for a brain injury medicaid waiver program
6 to provide long-term care for persons with traumatic brain
7 injury;

8 (3) in fiscal year 2004 and subsequent fiscal
9 years, ten percent to contract for evidence-based prevention
10 services to reduce alcohol use among children and youth;

11 (4) in fiscal year 2004 and subsequent fiscal
12 years, one percent to contract with public sector and faith
13 community partnerships for alcohol prevention activities and
14 services;

15 (5) in fiscal year 2004 and subsequent fiscal
16 years, one percent to contract for alcohol prevention
17 activities and services for students at post-secondary
18 educational institutions;

19 (6) in fiscal year 2004 and subsequent fiscal
20 years, one percent to contract for youth development
21 activities;

22 (7) in fiscal year 2004 and subsequent fiscal
23 years, twenty-six percent to be transferred to the human
24 services department for the medical assistance program;

25 (8) in fiscal year 2004 only, sixteen percent

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1 to be transferred to the office of the state medical
2 investigator for improvements to the anatomy laboratory;

3 (9) in fiscal year 2005 and subsequent fiscal
4 years, nine percent to be transferred to the university of New
5 Mexico school of medicine to expand the physician assistant
6 training program; provided that the university shall not take
7 any money from the amount transferred for university
8 administration; and

9 (10) in fiscal year 2005 and subsequent fiscal
10 years, seven percent to be transferred to the commission on
11 higher education for distribution to public post-secondary
12 educational institutions for nursing education programs.

13 C. The secretary of health shall make an annual
14 report to the legislature and the governor on the revenues to
15 and expenditures from the alcohol use remediation fund,
16 including an evaluation of the efficacy of programs funded.

17 Section 4. EFFECTIVE DATE. --The effective date of the
18 provisions of Section 1 of this act is August 1, 2003. The
19 effective date of the provisions of Section 2 of this act is
20 July 1, 2003.