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SENATE BILL 336

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

INTRODUCED BY

Dede Feldman

FOR THE MEDICAID REFORM COMMITTEE

AND THE TOBACCO SETTLEMENT REVENUE OVERSIGHT COMMITTEE

AN ACT

RELATING TO TAXATION; INCREASING THE RATE OF THE CIGARETTE TAX;
MODIFYING DISTRIBUTIONS OF CIGARETTE TAX REVENUE; AMENDING
SECTIONS OF THE NMSA 1978; MAKING AN APPROPRIATION.

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

Section 1. Section 7-1-6.11 NMSA 1978 (being Laws 1983,
Chapter 211, Section 16, as amended) is amended to read:

"7-1-6.11. DISTRIBUTIONS OF CIGARETTE TAXES. --

A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the county and municipality recreational
fund in an amount equal to [~~four and three-quarters~~] one and
forty-seven hundredths percent of the net receipts, exclusive
of penalties and interest, attributable to the cigarette tax.

B. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the county and municipal cigarette tax

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1 fund in an amount equal to [~~nine and one-half~~] two and ninety-
2 five hundredths percent of the net receipts, exclusive of
3 penalties and interest, attributable to the cigarette tax.

4 C. A distribution pursuant to Section 7-1-6.1 NMSA
5 1978 shall be made to the cancer research and treatment center
6 at the university of New Mexico [~~school of medicine~~] health
7 sciences center in an amount equal to [~~four and three-quarters~~]
8 one and forty-seven hundredths percent of the net receipts,
9 exclusive of penalties and interest, attributable to the
10 cigarette tax.

11 D. A distribution pursuant to Section 7-1-6.1 NMSA
12 1978 shall be made to the New Mexico finance authority in an
13 amount equal to [~~seven and one-eighth~~] two and twenty-one
14 hundredths percent of the net receipts, exclusive of penalties
15 and interest, attributable to the cigarette tax. "

16 Section 2. Section 7-12-3 NMSA 1978 (being Laws 1971,
17 Chapter 77, Section 3, as amended) is amended to read:

18 "7-12-3. EXCISE TAX ON CIGARETTES--RATES.--

19 A. For the privilege of selling, giving or
20 consuming cigarettes in New Mexico, there is levied an excise
21 tax at the rate of [~~one and five hundredths cents (\$.0105)~~]
22 four and five hundredths cents (\$.0405) for each cigarette
23 sold, given or consumed in this state.

24 B. The tax imposed by this section shall be
25 referred to as the "cigarette tax". "

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1 Section 3. APPROPRIATION. --Forty million dollars
2 (\$40,000,000) is appropriated from the general fund to the
3 human services department for expenditure in fiscal year 2004
4 and subsequent fiscal years for medicaid services under Title
5 19 or Title 21 of the Social Security Act. Any unexpended or
6 unencumbered balance remaining at the end of a fiscal year
7 shall not revert to the general fund.

8 Section 4. EFFECTIVE DATE. --

9 A. The effective date of the provisions of
10 Section 2 of this act is July 1, 2003.

11 B. The effective date of the provisions of
12 Section 1 of this act is August 1, 2003.

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