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HOUSE BILL 77

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Jani ce E. Arnold d- Jones

AN ACT

**RELATING TO TAXATION; ELIMINATING THE DAILY BED SURCHARGE AND
INCOME TAX CREDIT FOR PAYMENTS MADE TO NURSING HOMES,
INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED OR
RESIDENTIAL TREATMENT CENTERS; AMENDING AND REPEALING SECTIONS
OF THE NMSA 1978.**

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

**Section 1. Section 7-1-2 NMSA 1978 (being Laws 1965,
Chapter 248, Section 2, as amended) is amended to read:**

**"7-1-2. APPLICABILITY. -- The Tax Administration Act
applies to and governs:**

**A. the administration and enforcement of the
following taxes or tax acts as they now exist or may hereafter
be amended:**

- (1) Income Tax Act;**

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- 1 (2) Withholding Tax Act;
- 2 (3) Venture Capital Investment Act;
- 3 (4) Gross Receipts and Compensating Tax Act
- 4 and any state gross receipts tax;
- 5 (5) Liquor Excise Tax Act;
- 6 (6) Local Liquor Excise Tax Act;
- 7 (7) any municipal local option gross receipts
- 8 tax;
- 9 (8) any county local option gross receipts
- 10 tax;
- 11 (9) Special Fuels Supplier Tax Act;
- 12 (10) Gasoline Tax Act;
- 13 (11) petroleum products loading fee, which fee
- 14 shall be considered a tax for the purpose of the Tax
- 15 Administration Act;
- 16 (12) Alternative Fuel Tax Act;
- 17 (13) Cigarette Tax Act;
- 18 (14) Estate Tax Act;
- 19 (15) Railroad Car Company Tax Act;
- 20 (16) Investment Credit Act, Capital Equipment
- 21 Tax Credit Act, rural job tax credit, Laboratory Partnership
- 22 with Small Business Tax Credit Act and Technology Jobs Tax
- 23 Credit Act;
- 24 (17) Corporate Income and Franchise Tax Act;
- 25 (18) Uniform Division of Income for Tax

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1 Purposes Act;
2 (19) Multistate Tax Compact;
3 (20) Tobacco Products Tax Act; and
4 (21) the telecommunications relay service
5 surcharge imposed by Section 63-9F-11 NMSA 1978, which
6 surcharge shall be considered a tax for the purposes of the Tax
7 Administration Act; [~~and~~
8 ~~(22) the daily bed surcharge imposed on~~
9 ~~licensed nursing homes, intermediate care facilities for the~~
10 ~~mentally retarded and residential treatment centers, which~~
11 ~~surcharge shall be considered a tax for purposes of the Tax~~
12 ~~Administration Act until June 30, 2007;~~]
13 B. the administration and enforcement of the
14 following taxes, surtaxes, advanced payments or tax acts as
15 they now exist or may hereafter be amended:
16 (1) Resources Excise Tax Act;
17 (2) Severance Tax Act;
18 (3) any severance surtax;
19 (4) Oil and Gas Severance Tax Act;
20 (5) Oil and Gas Conservation Tax Act;
21 (6) Oil and Gas Emergency School Tax Act;
22 (7) Oil and Gas Ad Valorem Production Tax Act;
23 (8) Natural Gas Processors Tax Act;
24 (9) Oil and Gas Production Equipment Ad
25 Valorem Tax Act;

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1 (10) Copper Production Ad Valorem Tax Act;

2 (11) any advance payment required to be made
3 by any act specified in this subsection, which advance payment
4 shall be considered a tax for the purposes of the Tax

5 Administration Act;

6 (12) Enhanced Oil Recovery Act;

7 (13) Natural Gas and Crude Oil Production
8 Incentive Act; and

9 (14) intergovernmental production tax credit
10 and intergovernmental production equipment tax credit;

11 C. the administration and enforcement of the
12 following taxes, surcharges, fees or acts as they now exist or
13 may hereafter be amended:

14 (1) Weight Distance Tax Act;

15 (2) the workers' compensation fee authorized
16 by Section 52-5-19 NMSA 1978, which fee shall be considered a
17 tax for purposes of the Tax Administration Act;

18 (3) Uniform Unclaimed Property Act;

19 (4) 911 emergency surcharge and the network
20 and database surcharge, which surcharges shall be considered
21 taxes for purposes of the Tax Administration Act;

22 (5) the solid waste assessment fee authorized
23 by the Solid Waste Act, which fee shall be considered a tax for
24 purposes of the Tax Administration Act;

25 (6) the water conservation fee imposed by

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1 Section 74-1-13 NMSA 1978, which fee shall be considered a tax
2 for the purposes of the Tax Administration Act; and

3 (7) the gaming tax imposed pursuant to the
4 Gaming Control Act; and

5 D. the administration and enforcement of all other
6 laws, with respect to which the department is charged with
7 responsibilities pursuant to the Tax Administration Act, but
8 only to the extent that the other laws do not conflict with the
9 Tax Administration Act. "

10 Section 2. REPEAL. --

11 A. Section 7-1-6.45 NMSA 1978 (being Laws 2004,
12 Chapter 4, Section 2) is repealed.

13 B. Section 7-2-18.12 NMSA 1978 (being Laws 2004,
14 Chapter 99, Section 1) is repealed.

15 C. Section 27-11-6 NMSA 1978 (being Laws 2004,
16 Chapter 4, Section 1) is repealed.

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