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SENATE BILL 604

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

INTRODUCED BY

Joseph A. Fidel

AN ACT

RELATING TO TAX RECEIPTS; PROVIDING THAT CERTAIN RECEIPTS
DISTRIBUTED TO MUNICIPALITIES BE DISTRIBUTED INSTEAD TO
COUNTIES TO OPERATE COUNTY HOSPITALS.

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

Section 1. Section 7-1-6.13 NMSA 1978 (being Laws 1983,
Chapter 211, Section 18, as amended) is amended to read:

"7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION
GROSS RECEIPTS TAXES. -- ~~[A. Except as provided in Subsection B
of this section]~~ A transfer pursuant to Section 7-1-6.1 NMSA
1978 shall be made to each county for which the department is
collecting a local option gross receipts tax imposed by that
county in an amount, subject to any increase or decrease made
pursuant to Section 7-1-6.15 NMSA 1978, equal to the net
receipts attributable to the local option gross receipts tax

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1 imposed by that county, less any deduction for administrative
2 cost determined and made by the department pursuant to the
3 provisions of the act authorizing imposition by that county of
4 the local option gross receipts tax and any additional
5 administrative fee withheld pursuant to Subsection C of Section
6 7-1-6.41 NMSA 1978.

7 ~~[B. In lieu of a distribution pursuant to~~
8 ~~Subsection A of this section to a class B county with a~~
9 ~~population, as shown in the last federal decennial census, of~~
10 ~~more than twenty-five thousand and a net taxable value in the~~
11 ~~2002 property tax year of less than two hundred million dollars~~
12 ~~(\$200,000,000), the department shall make a distribution of the~~
13 ~~following amounts to the largest municipality in that county~~
14 ~~for the purpose of maintaining and operating a hospital:~~

15 ~~(1) amounts attributable to the second~~
16 ~~one-eighth percent increment of the local option gross receipts~~
17 ~~tax; and~~

18 ~~(2) amounts attributable to the special county~~
19 ~~hospital gross receipts tax.]"~~

20 Section 2. Section 7-20C-6 NMSA 1978 (being Laws 1991,
21 Chapter 176, Section 6, as amended) is amended to read:

22 "7-20C-6. COLLECTION BY DEPARTMENT--TRANSFER OF
23 PROCEEDS--DEDUCTIONS. --

24 A. The department shall collect the local hospital
25 gross receipts tax in the same manner and at the same time it

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1 collects the state gross receipts tax.

2 B. The department shall withhold an administrative
3 fee pursuant to Section 7-1-6.41 NMSA 1978. [~~Except as~~
4 ~~provided in Subsection C of this section~~] The department shall
5 transfer to each county for which it is collecting such tax the
6 amount of the tax collected less the administrative fee
7 withheld and less any disbursements for tax credits, refunds
8 and the payment of interest applicable to the tax. Transfer of
9 the tax to a county shall be made within the month following
10 the month in which the tax is collected.

11 [~~C. In lieu of a transfer pursuant to Subsection B~~
12 ~~of this section to a class B county with a population, as shown~~
13 ~~in the last federal decennial census, of more than twenty-five~~
14 ~~thousand and a net taxable value in the 2002 property tax year~~
15 ~~of less than two hundred million dollars (\$200,000,000), the~~
16 ~~department shall make the transfer to the largest municipality~~
17 ~~in that county for the purpose of maintaining and operating a~~
18 ~~hospital.]"~~

19 Section 3. Section 7-24B-3 NMSA 1978 (being Laws 1987,
20 Chapter 45, Section 12, as amended) is amended to read:

21 "7-24B-3. USE OF PROCEEDS. -- [~~A. Except as provided in~~
22 ~~Subsection B of this section~~] The proceeds of the special
23 county hospital gasoline tax shall be used for current
24 operations and maintenance of a hospital owned and operated by
25 the county or operated and maintained by another party pursuant

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1 to a lease with the county and the use of these proceeds shall
2 be for the care and maintenance of sick and indigent persons
3 and shall be an expenditure for a public purpose.

4 ~~[B. In the case of a class B county with a~~
5 ~~population, as shown in the last federal decennial census, of~~
6 ~~more than twenty-five thousand and a net taxable value in the~~
7 ~~2002 property tax year of less than two hundred million dollars~~
8 ~~(\$200,000,000), the proceeds from the special county hospital~~
9 ~~gasoline tax shall not be used by the county but shall be~~
10 ~~transferred to and used by the largest municipality in that~~
11 ~~county for current operation and maintenance of a hospital.]"~~

12 Section 4. EFFECTIVE DATE. --The effective date of the
13 provisions of this act is July 1, 2005.

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