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**SENATE BILL 1049**

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

**INTRODUCED BY**

**Leonard Lee Rawson**

**AN ACT**

**RELATING TO TAXATION; PROVIDING FOR A GROSS RECEIPTS TAX  
DEDUCTION FOR RECEIPTS OF SPOUSES OF MEMBERS OF THE UNITED  
STATES ARMED FORCES ON ACTIVE DUTY WITH RESPECT TO THE  
PROVISION OF CHILD CARE SERVICES.**

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

**Section 1. A new section of the Gross Receipts and  
Compensating Tax Act is enacted to read:**

**"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--CHILD CARE  
SERVICES BY SPOUSES OF CERTAIN MEMBERS OF THE UNITED STATES  
ARMED FORCES.--Receipts from providing a child care service may  
be deducted from gross receipts if the person who provides the  
child care service is a spouse of a member of the United States  
armed forces on active duty."**

**Section 2. EFFECTIVE DATE.--The effective date of the**

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1 provisions of this act is July 1, 2005.

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