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AN ACT

RELATING TO PUBLIC FINANCES; REVISING AND RENAMING THE
PRIVILEGE TAX ON ATHLETIC COMPETITION; PROVIDING FOR
COOPERATIVE AGREEMENTS WITH TRIBAL GOVERNMENTS; AMENDING THE
PROFESSIONAL ATHLETIC COMPETITION ACT.

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

Section 1. Section 60-2A-23 NMSA 1978 (being Laws 1980,
Chapter 90, Section 23, as amended) is amended to read:

"60-2A-23. REGULATORY FEES ON PROMOTIONS.--

A. In addition to any other taxes or fees provided
by law, there is imposed upon every promoter for the
privilege of promoting a professional contest a regulatory
fee in an amount determined pursuant to the rules of the
commission to be sufficient to cover the costs of regulating
the contest; provided that the fee shall not exceed four
percent of the total gross receipts of any professional
contest conducted live in New Mexico.

B. The commission shall adopt rules for the
administration, collection and enforcement of the fee imposed
pursuant to this section.

C. As used in this section, "total gross receipts
of any professional contest" includes:

(1) the gross price charged for the sale,
lease or other exploitation of broadcasting, television or

1 motion picture rights of the professional contest without any
2 deductions for commissions, brokerage fees, distribution
3 fees, advertising or other expenses or charges;

4 (2) the face value of all tickets sold and
5 complimentary tickets issued; and

6 (3) any sums received as consideration for
7 holding a professional contest at a particular location."

8 Section 2. Section 60-2A-24 NMSA 1978 (being Laws 1980,
9 Chapter 90, Section 24) is amended to read:

10 "60-2A-24. ATHLETIC COMMISSION FUND.--The proceeds of
11 the regulatory fee on promotions and of the supervisory fee
12 on closed-circuit television or motion pictures, together
13 with any license fees or other fees authorized pursuant to
14 the Professional Athletic Competition Act, shall be deposited
15 with the state treasurer to the credit of the "athletic
16 commission fund" which is hereby created. Money in the fund
17 is subject to appropriation by the legislature. Expenditures
18 from the athletic commission fund shall only be made on
19 vouchers issued and signed by the person designated by the
20 commission upon warrants drawn by the department of finance
21 and administration in accordance with the budget approved by
22 the department of finance and administration."

23 Section 3. Section 60-2A-25 NMSA 1978 (being Laws 1980,
24 Chapter 90, Section 25) is amended to read:

25 "60-2A-25. TIME OF PAYMENT OF REGULATORY FEE.--

1 A. Any person upon whom the regulatory fee is
2 imposed pursuant to Section 60-2A-23 NMSA 1978 shall, within
3 seventy-two hours after the completion of any professional
4 contest for which an admission fee is charged and received or
5 a contribution is requested and received, furnish to the
6 commission a written report on forms prescribed by the
7 commission showing:

8 (1) the number of tickets sold and issued or
9 sold or issued for the professional contest;

10 (2) the amount of the gross receipts or
11 value thereof;

12 (3) the amount of gross receipts derived
13 from the sale, lease or other exploitation of broadcasting,
14 motion picture or television rights of the professional
15 contest, without any deductions for commissions, brokerage
16 fees, distribution fees, advertising or any other expenses or
17 charges; and

18 (4) such other matters as the commission may
19 prescribe.

20 B. The commission or any of its authorized
21 employees may inspect the books, ticket stubs or any other
22 data necessary for the proper enforcement of the regulatory
23 fee and supervisory fee imposed pursuant to the Professional
24 Athletic Competition Act."

25 Section 4. Section 60-2A-26 NMSA 1978 (being Laws 1980,

1 Chapter 90, Section 26, as amended) is amended to read:

2 "60-2A-26. SUPERVISORY FEE ON CLOSED-CIRCUIT TELECASTS
3 OR MOTION PICTURES--REPORT TO COMMISSION.--

4 A. Any person who charges and receives an
5 admission fee for exhibiting any live professional contest on
6 a closed-circuit telecast or motion picture shall, within
7 seventy-two hours after the event, furnish to the commission
8 a verified written report on a form prescribed by the
9 commission showing the number of tickets sold and issued or
10 sold or issued and the gross receipts for the exhibition
11 without any deductions.

12 B. There is imposed a supervisory fee upon the
13 privilege of exhibiting for an admission fee any live
14 professional contest on a closed-circuit telecast or motion
15 picture. A supervisory fee is imposed in an amount
16 determined pursuant to the rules of the commission to be
17 sufficient to cover the costs of supervising the exhibition;
18 provided that the fee shall not exceed five percent of the
19 gross receipts derived from the exhibition.

20 C. The fee imposed pursuant to this section shall
21 be administered, collected, enforced and the proceeds
22 deposited as provided in Section 60-2A-24 NMSA 1978."

23 Section 5. Section 60-2A-27 NMSA 1978 (being Laws 1980,
24 Chapter 90, Section 27) is amended to read:

25 "60-2A-27. PENALTY--NONPAYMENT OF FEE.--Any person who

1 willfully attempts to evade or defeat any regulatory fee or
2 supervisory fee or the payment thereof imposed pursuant to
3 the Professional Athletic Competition Act is guilty of a
4 fourth degree felony."

5 Section 6. Section 60-2A-28 NMSA 1978 (being Laws 1980,
6 Chapter 90, Section 28) is amended to read:

7 "60-2A-28. CIVIL PENALTY.--In the case of failure due
8 to negligence or disregard of rules and regulations of the
9 commission, but without intent to defraud, to pay when due
10 any amount of regulatory fee or supervisory fee required to
11 be paid pursuant to the Professional Athletic Competition
12 Act, there shall be added to the amount two percent per month
13 or a fraction of a month from the date the fee was due or
14 from the date the report was required to be filed, not to
15 exceed ten percent of the fee due."

16 Section 7. A new section of the Professional Athletic
17 Competition Act is enacted to read:

18 "COOPERATIVE AGREEMENTS WITH TRIBAL GOVERNMENTS.--

19 A. The commission may enter into a cooperative
20 agreement with an Indian nation, tribe or pueblo whose tribal
21 lands lie wholly or partly in New Mexico for the exchange of
22 information and for the reciprocal, joint or common
23 direction, management or control of professional contests
24 conducted, held or given in New Mexico. To be effective, an
25 agreement must be signed by the governor.

1 B. Money collected by the commission on behalf of
2 an Indian nation, tribe or pueblo in accordance with an
3 agreement entered into pursuant to this section is not money
4 of this state and shall be collected and disbursed in
5 accordance with the terms of the agreement, notwithstanding
6 any other provision of law.

7 C. Nothing in an agreement entered into pursuant
8 to this section shall be construed as an assertion or an
9 admission by either this state or by the Indian nation, tribe
10 or pueblo that the fees of one have precedence over the fees
11 of the other when the person, event or transaction is subject
12 to the jurisdiction of both governments. An agreement entered
13 into pursuant to this section shall be construed solely as an
14 agreement between the two party governments and shall not
15 alter or affect the government-to-government relations between
16 this state and any other Indian nation, tribe or pueblo."_____

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