

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

AN ACT

RELATING TO TAXATION; ELIMINATING THE DAILY BED SURCHARGE;
AMENDING AND REPEALING SECTIONS OF THE NMSA 1978; DECLARING
AN EMERGENCY.

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;
- (2) Withholding Tax Act;
- (3) Venture Capital Investment Act;
- (4) Gross Receipts and Compensating Tax Act
and any state gross receipts tax;
- (5) Liquor Excise Tax Act;
- (6) Local Liquor Excise Tax Act;
- (7) any municipal local option gross
receipts tax;
- (8) any county local option gross receipts
tax;
- (9) Special Fuels Supplier Tax Act;

- 1 (10) Gasoline Tax Act;
- 2 (11) petroleum products loading fee, which
- 3 fee shall be considered a tax for the purpose of the Tax
- 4 Administration Act;
- 5 (12) Alternative Fuel Tax Act;
- 6 (13) Cigarette Tax Act;
- 7 (14) Estate Tax Act;
- 8 (15) Railroad Car Company Tax Act;
- 9 (16) Investment Credit Act, Capital
- 10 Equipment Tax Credit Act, rural job tax credit, Laboratory
- 11 Partnership with Small Business Tax Credit Act and Technology
- 12 Jobs Tax Credit Act;
- 13 (17) Corporate Income and Franchise Tax Act;
- 14 (18) Uniform Division of Income for Tax
- 15 Purposes Act;
- 16 (19) Multistate Tax Compact;
- 17 (20) Tobacco Products Tax Act; and
- 18 (21) the telecommunications relay service
- 19 surcharge imposed by Section 63-9F-11 NMSA 1978, which
- 20 surcharge shall be considered a tax for the purposes of the
- 21 Tax Administration Act;

22 B. the administration and enforcement of the

23 following taxes, surtaxes, advanced payments or tax acts as

24 they now exist or may hereafter be amended:

- 25 (1) Resources Excise Tax Act;

- 1 (2) Severance Tax Act;
- 2 (3) any severance surtax;
- 3 (4) Oil and Gas Severance Tax Act;
- 4 (5) Oil and Gas Conservation Tax Act;
- 5 (6) Oil and Gas Emergency School Tax Act;
- 6 (7) Oil and Gas Ad Valorem Production Tax
- 7 Act;
- 8 (8) Natural Gas Processors Tax Act;
- 9 (9) Oil and Gas Production Equipment Ad
- 10 Valorem Tax Act;
- 11 (10) Copper Production Ad Valorem Tax Act;
- 12 (11) any advance payment required to be made
- 13 by any act specified in this subsection, which advance
- 14 payment shall be considered a tax for the purposes of the Tax
- 15 Administration Act;
- 16 (12) Enhanced Oil Recovery Act;
- 17 (13) Natural Gas and Crude Oil Production
- 18 Incentive Act; and
- 19 (14) intergovernmental production tax credit
- 20 and intergovernmental production equipment tax credit;
- 21 C. the administration and enforcement of the
- 22 following taxes, surcharges, fees or acts as they now exist
- 23 or may hereafter be amended:
- 24 (1) Weight Distance Tax Act;
- 25 (2) the workers' compensation fee authorized

1 by Section 52-5-19 NMSA 1978, which fee shall be considered a
2 tax for purposes of the Tax Administration Act;

3 (3) Uniform Unclaimed Property Act (1995);

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

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

10 (6) the water conservation fee imposed by
11 Section 74-1-13 NMSA 1978, which fee shall be considered a
12 tax for the purposes of the Tax Administration Act; and

13 (7) the gaming tax imposed pursuant to the
14 Gaming Control Act; and

15 D. the administration and enforcement of all other
16 laws, with respect to which the department is charged with
17 responsibilities pursuant to the Tax Administration Act, but
18 only to the extent that the other laws do not conflict with
19 the Tax Administration Act."

20 Section 2. REPEAL.--Sections 7-1-6.45 and 27-11-6 NMSA
21 1978 (being Laws 2004, Chapter 4, Sections 2 and 1) are
22 repealed.

23 Section 3. EMERGENCY.--It is necessary for the public
24 peace, health and safety that this act take effect
25 immediately.