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HOUSE BILL 1232

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Gail Chasey

AN ACT

RELATING TO TAXATION; IMPOSING AN EXCISE TAX ON TELEVISIONS,
VIDEO GAMES AND VIDEO GAME EQUIPMENT; MAKING AN APPROPRIATION.

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

Section 1. A new section of Chapter 7 NMSA 1978 is
enacted to read:

"~~[NEW MATERIAL]~~ EXCISE TAX ON TELEVISIONS, VIDEO GAMES AND
VIDEO GAME EQUIPMENT.--For the privilege of using televisions,
video games or video game equipment, not including computers,
cellular phones or other hand-held electronic devices, an
excise tax in the amount of one percent of the sales price or
subscription price is imposed upon any person purchasing a
television, video game or video game equipment in the state,
not including computers, cellular phones or other hand-held
electronic devices. The excise tax is in addition to the gross

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1 receipts tax and any other applicable state or federal tax."

2 Section 2. A new section of Chapter 7 NMSA 1978 is
3 enacted to read:

4 "[NEW MATERIAL] FUND CREATED.--

5 A. The "healthy kids outdoor fund" is created in
6 the state treasury. The fund shall consist of appropriations,
7 gifts, grants, donations and bequests. Money in the fund and
8 income produced by the fund are appropriated to the energy,
9 minerals and natural resources department for its state parks
10 division, in conjunction with the public education department,
11 to:

12 (1) develop curriculum-based programs for
13 teachers to use on public lands and at other outdoor learning
14 sites for outdoor education initiatives;

15 (2) develop hands-on teaching materials for
16 children;

17 (3) provide transportation for children to
18 experience outdoor education programs; and

19 (4) increase outdoor nature-oriented physical
20 activity programs for school-age children.

21 B. Money in the fund shall not revert at the end of
22 a fiscal year. The fund shall be administered by the energy,
23 minerals and natural resources department and shall be expended
24 upon warrants issued by the secretary of finance and
25 administration upon vouchers signed by the secretary of energy,

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underscoring material = new
[bracketed material] = delete

1 minerals and natural resources."

2 Section 3. A new section of the Tax Administration Act is
3 enacted to read:

4 "[NEW MATERIAL] DISTRIBUTION--EXCISE TAX ON TELEVISIONS,
5 VIDEO GAMES OR VIDEO GAME EQUIPMENT.--Pursuant to the
6 provisions of Section 7-1-6.1 NMSA 1978:

7 A. ninety-five percent of the net receipts from the
8 excise tax on televisions, video games or video game equipment,
9 not including computers, cellular phones or other hand-held
10 electronic devices, shall be distributed to the healthy kids
11 outdoor fund and invested by the state treasurer as general
12 fund revenues are invested; and

13 B. five percent of the net receipts from the excise
14 tax on televisions, video games and video game equipment shall
15 be retained by the department to defray the costs of
16 administering the provisions of this 2007 act."

17 Section 4. EFFECTIVE DATE.--The effective date of the
18 provisions of this act is July 1, 2007.