

HOUSE BILL 1265

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

INTRODUCED BY

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AN ACT

RELATING TO TAXATION; PROVIDING FOR THE IMPOSITION OF A COUNTY REGIONAL TRANSIT GROSS RECEIPTS TAX; REPEALING THE MUNICIPAL REGIONAL TRANSIT GROSS RECEIPTS TAX.

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

Section 1. Section 7-20E-23 NMSA 1978 (being Laws 2004, Chapter 17, Section 2) is amended to read:

"7-20E-23. COUNTY REGIONAL TRANSIT GROSS RECEIPTS TAX-- AUTHORITY TO IMPOSE--RATE--ELECTION REQUIRED.--

A. Upon a request by resolution of the board of directors of a regional transit district, a majority of the members of the governing body of ~~[a]~~ each county that is ~~[a member of]~~ within the district ~~[pursuant to the Regional Transit District Act]~~ shall impose by ~~[ordinance]~~ identical ordinances an excise tax at ~~[a]~~ the rate specified in the

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1 resolution, but not to exceed one-half percent of the gross
2 receipts of any person engaging in business in the district
3 [~~area of the county~~] for the privilege of engaging in business.
4 A tax imposed pursuant to this section may be imposed by one or
5 more ordinances, each imposing any number of tax rate
6 increments, but an increment shall not be less than one-
7 sixteenth percent of the gross receipts of any person engaging
8 in business in the district and the aggregate of all rates
9 shall not exceed one-half percent of the gross receipts of any
10 person engaging in business in the district [~~area of the~~
11 ~~county~~]. The tax may be referred to as the "county regional
12 transit gross receipts tax".

13 B. [The] Each governing body, at the time of
14 enacting an ordinance imposing the tax authorized in Subsection
15 A of this section, shall dedicate the revenue for [~~the~~
16 ~~management, construction or operation of a public transit~~
17 ~~system or for specific public transit projects or services of~~
18 ~~the district pursuant to~~] the purposes authorized by the
19 Regional Transit District Act.

20 C. An ordinance imposing a county regional transit
21 gross receipts tax shall not go into effect until after [~~an~~] a
22 joint election is held by all counties within the district and
23 a majority of the voters of the district [~~area of the county~~]
24 voting in the election votes in favor of imposing the tax.

25 [The] Each governing body shall adopt an ordinance calling for

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1 ~~[an]~~ a joint election within seventy-five days of the date the
2 resolution is adopted on the question of imposing the tax. The
3 question shall be submitted to the voters of the district [~~area~~
4 ~~of the county~~] as a separate question at a general election or
5 at a joint special election called for that purpose by ~~[the]~~
6 each governing body. A joint special election shall be called,
7 conducted and canvassed substantially in the same manner as
8 provided by law for general elections. If a majority of the
9 voters in the district voting on the question approves the
10 ordinance imposing the county regional transit gross receipts
11 tax, the ordinance shall become effective in accordance with
12 the provisions of the County Local Option Gross Receipts Taxes
13 Act. If the question of imposing the county regional transit
14 gross receipts tax fails, the governing ~~[body]~~ bodies shall not
15 again propose the imposition of any increment of the tax for a
16 period of one year from the date of the election.

17 D. The governing body of a county imposing a county
18 regional transit gross receipts tax shall transfer all proceeds
19 from the tax to the regional transit district [~~of which it is a~~
20 ~~member~~] for the purposes specified in the ordinance and in
21 accordance with the provisions of the Regional Transit District
22 Act.

23 E. As used in this section, [~~"district area of the~~
24 ~~county"~~ means that portion of a county that is outside the
25 ~~boundaries of any municipality and that is within the~~

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1 ~~boundaries of a regional transit district of which the county~~
2 ~~is a member]~~ "county within the district" means a county within
3 which lies any portion of a regional transit district."

4 Section 2. REPEAL.--Section 7-19D-13 NMSA 1978 (being
5 Laws 2004, Chapter 17, Section 1) is repealed.

6 Section 3. EFFECTIVE DATE.--The effective date of the
7 provisions of this act is July 1, 2007.

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