

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; PROVIDING AN EXEMPTION FROM GROSS
RECEIPTS TAXES FOR THE GROSS RECEIPTS OF SALES OF GOODS BY A
DISABLED STREET VENDOR.

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:

"EXEMPTION--RECEIPTS FROM SALES BY DISABLED STREET
VENDORS.--

A. Exempt from payment of the gross receipts tax
are receipts from the sale of goods by a disabled street
vendor.

B. As used in this section:

(1) "disabled" means to be blind or
permanently disabled with medical improvement not expected
pursuant to 42 USCA 421 for purposes of the federal Social
Security Act or to have a permanent total disability pursuant
to the Workers' Compensation Act; and

(2) "street vendor" means a person licensed
by a local government to sell items of tangible personal
property by newly setting up a sales site daily or selling the
items from a moveable cart, tray, blanket or other device."==

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