

1 SENATE BILL 501

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

3 INTRODUCED BY

4 Gerald P. Ortiz y Pino

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9  
10 AN ACT

11 RELATING TO TAXATION; PROVIDING THAT THE COUNTY REGIONAL  
12 TRANSIT GROSS RECEIPTS TAX BE DISTRIBUTED BY THE TAXATION AND  
13 REVENUE DEPARTMENT TO THE REGIONAL TRANSIT DISTRICT; PROVIDING  
14 THAT A REGIONAL TRANSIT DISTRICT MAY OBTAIN INFORMATION FROM  
15 THE TAXATION AND REVENUE DEPARTMENT REGARDING THE COUNTY  
16 REGIONAL TRANSIT GROSS RECEIPTS TAXES COLLECTED.

17  
18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

19 Section 1. Section 7-1-6.13 NMSA 1978 (being Laws 1983,  
20 Chapter 211, Section 18, as amended) is amended to read:

21 "7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION  
22 GROSS RECEIPTS TAXES.--

23 A. Except as provided in Subsections B, [~~and~~] C and  
24 D of this section, a transfer pursuant to Section 7-1-6.1 NMSA  
25 1978 shall be made to each county for which the department is  
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1 collecting a local option gross receipts tax imposed by that  
2 county in an amount, subject to any increase or decrease made  
3 pursuant to Section 7-1-6.15 NMSA 1978, equal to the net  
4 receipts attributable to the local option gross receipts tax  
5 imposed by that county, less any deduction for administrative  
6 cost determined and made by the department pursuant to the  
7 provisions of the act authorizing imposition by that county of  
8 the local option gross receipts tax and any additional  
9 administrative fee withheld pursuant to Subsection C of Section  
10 7-1-6.41 NMSA 1978.

11 B. A transfer pursuant to this section may be  
12 adjusted for a distribution made to a tax increment development  
13 district with respect to a portion of a gross receipts tax  
14 increment dedicated by a county pursuant to the Tax Increment  
15 for Development Act.

16 C. Through June 30, 2009, a distribution pursuant  
17 to Section 7-1-6.1 NMSA 1978 shall be made to the sole  
18 community provider fund from revenue attributable to the county  
19 gross receipts tax imposed by a county pursuant to Section  
20 7-20E-9 NMSA 1978, subject to the approval of the board of  
21 county commissioners of that county. The distribution shall be  
22 in an amount equal to one-twelfth of the county's annual  
23 approved contribution for support of sole community provider  
24 payments. Revenue in excess of the amount required for the  
25 contribution shall be transferred to the county pursuant to the

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1 provisions of Subsection A of this section.

2 D. The department shall transfer the amount of the  
3 county regional transit gross receipts tax collected, less the  
4 administrative fee withheld and less any disbursements for tax  
5 credits, refunds and the payment of interest applicable to the  
6 tax, to the regional transit district for which county regional  
7 transit gross receipts tax is imposed pursuant to the  
8 provisions of the County Local Option Gross Receipts Taxes Act.  
9 The transfer to a regional transit district shall be made  
10 within the month following the month in which the tax is  
11 collected."

12 Section 2. Section 7-1-8 NMSA 1978 (being Laws 1965,  
13 Chapter 248, Section 13, as amended) is amended to read:

14 "7-1-8. CONFIDENTIALITY OF RETURNS AND OTHER  
15 INFORMATION.--It is unlawful for an employee of the department  
16 or a former employee of the department to reveal to an  
17 individual other than another employee of the department  
18 information contained in the return of a taxpayer made pursuant  
19 to a law subject to administration and enforcement under the  
20 provisions of the Tax Administration Act or any other  
21 information about a taxpayer acquired as a result of the  
22 employee's employment by the department and not available from  
23 public sources, except:

24 A. to an authorized representative of another  
25 state; provided that the receiving state has entered into a

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1 written agreement with the department to use the information  
2 for tax purposes only and that the receiving state has enacted  
3 a confidentiality statute similar to this section to which the  
4 representative is subject;

5 B. to a representative of the secretary of the  
6 treasury or the secretary's delegate pursuant to the terms of a  
7 reciprocal agreement entered into with the federal government  
8 for exchange of the information;

9 C. to the multistate tax commission, the federation  
10 of tax administrators or their authorized representatives;  
11 provided that the information is used for tax purposes only and  
12 is disclosed by the multistate tax commission or the federation  
13 of tax administrators only to states that have met the  
14 requirements of Subsection A of this section;

15 D. to another jurisdiction pursuant to an  
16 international fuel tax agreement; provided that the information  
17 is used for tax purposes only;

18 E. to a district court, an appellate court or a  
19 federal court:

20 (1) in response to an order thereof in an  
21 action relating to taxes or an action for tax fraud or any  
22 other crime that may affect taxes due to the state to which the  
23 state is a party and in which the information sought is about a  
24 taxpayer who is party to the action and is material to the  
25 inquiry, in which case only that information may be required to

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1 be produced in court and admitted in evidence subject to court  
2 order protecting the confidentiality of the information and no  
3 more;

4 (2) in an action in which the department is  
5 attempting to enforce an act with which the department is  
6 charged or to collect a tax; or

7 (3) in any matter in which the department is a  
8 party and the taxpayer has put the taxpayer's own liability for  
9 taxes at issue, in which case only that information regarding  
10 the taxpayer who is party to the action may be produced, but  
11 this shall not prevent the disclosure of department policy or  
12 interpretation of law arising from circumstances of a taxpayer  
13 who is not a party;

14 F. to the taxpayer or to the taxpayer's authorized  
15 representative; provided, however, that nothing in this  
16 subsection shall be construed to require any employee to  
17 testify in a judicial proceeding except as provided in  
18 Subsection E of this section;

19 G. information obtained through the administration  
20 of a law not subject to administration and enforcement under  
21 the provisions of the Tax Administration Act to the extent that  
22 release of that information is not otherwise prohibited by law;

23 H. in a manner, for statistical purposes, that the  
24 information revealed is not identified as applicable to an  
25 individual taxpayer;

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1 I. with reference to information concerning the tax  
2 on tobacco imposed by [~~Sections 7-12-1 through 7-12-13, 7-12-15~~  
3 ~~and 7-12-17 NMSA 1978~~] the Cigarette Tax Act to a committee of  
4 the legislature for a valid legislative purpose or to the  
5 attorney general for purposes of Section 6-4-13 NMSA 1978 and  
6 the master settlement agreement defined in Section 6-4-12 NMSA  
7 1978;

8 J. to a transferee, assignee, buyer or lessor of a  
9 liquor license, the amount and basis of an unpaid assessment of  
10 tax for which the transferor, assignor, seller or lessee is  
11 liable;

12 K. to a purchaser of a business as provided in  
13 Sections 7-1-61 through 7-1-63 NMSA 1978, the amount and basis  
14 of an unpaid assessment of tax for which the purchaser's seller  
15 is liable;

16 L. to a municipality of this state upon its request  
17 for a period specified by that municipality within the twelve  
18 months preceding the request for the information by that  
19 municipality:

20 (1) the names, taxpayer identification numbers  
21 and addresses of registered gross receipts taxpayers reporting  
22 gross receipts for that municipality under the Gross Receipts  
23 and Compensating Tax Act or a local option gross receipts tax  
24 imposed by that municipality. The department may also release  
25 the information described in this paragraph quarterly or upon

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1 such other periodic basis as the secretary and the municipality  
2 may agree; and

3 (2) information indicating whether persons  
4 shown on a list of businesses located within that municipality  
5 furnished by the municipality have reported gross receipts to  
6 the department but have not reported gross receipts for that  
7 municipality under the Gross Receipts and Compensating Tax Act  
8 or a local option gross receipts tax imposed by that  
9 municipality.

10 The employees of municipalities receiving information as  
11 provided in this subsection shall be subject to the penalty  
12 contained in Section 7-1-76 NMSA 1978 if that information is  
13 revealed to individuals other than other employees of the  
14 municipality in question or the department;

15 M. to the commissioner of public lands for use in  
16 auditing that pertains to rentals, royalties, fees and other  
17 payments due the state under land sale, land lease or other  
18 land use contracts; the commissioner of public lands and  
19 employees of the commissioner are subject to the same  
20 provisions regarding confidentiality of information as  
21 employees of the department;

22 N. the department shall furnish, upon request by  
23 the child support enforcement division of the human services  
24 department, the last known address with date of all names  
25 certified to the department as being absent parents of children

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1 receiving public financial assistance. The child support  
2 enforcement division personnel shall use such information only  
3 for the purpose of enforcing the support liability of the  
4 absent parents and shall not use the information or disclose it  
5 for any other purpose; the child support enforcement division  
6 and its employees are subject to the provisions of this section  
7 with respect to any information acquired from the department;

8 0. the department shall furnish to the [~~information~~  
9 ~~systems division of the general services~~] department of of  
10 information technology, by electronic media, a database  
11 containing New Mexico personal income tax filers by county,  
12 which shall be updated quarterly. The database information  
13 shall be used only for the purpose of producing the random jury  
14 list for the selection of petit or grand jurors for the state  
15 courts pursuant to Section 38-5-3 NMSA 1978. The database  
16 shall not contain any financial information. If any  
17 information in the database is revealed by an employee of the  
18 administrative office of the courts or the department of  
19 information [~~systems division~~] technology to individuals other  
20 than employees of the administrative office of the courts, the  
21 state courts, the department of information [~~systems division~~]  
22 technology or the department, the employee shall be subject to  
23 the penalty provisions of Section 7-1-76 NMSA 1978;

24 P. with respect to the tax on gasoline imposed by  
25 the Gasoline Tax Act, the department shall make available for

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1 public inspection at monthly intervals a report covering the  
2 number of gallons of gasoline and ethanol blended fuels  
3 received and deducted and the amount of tax paid by each person  
4 required to file a gasoline tax return or pay gasoline tax in  
5 the state of New Mexico;

6 Q. the identity of a rack operator, importer,  
7 blender, supplier or distributor and the number of gallons  
8 reported on returns required under the Gasoline Tax Act,  
9 Special Fuels Supplier Tax Act or Alternative Fuel Tax Act to a  
10 rack operator, importer, blender, distributor or supplier, but  
11 only when it is necessary to enable the department to carry out  
12 its duties under the Gasoline Tax Act, the Special Fuels  
13 Supplier Tax Act or the Alternative Fuel Tax Act;

14 R. the department shall release upon request only  
15 the names and addresses of all gasoline or special fuel  
16 distributors, wholesalers and retailers to the New Mexico  
17 department of agriculture, the employees of which are thereby  
18 subject to the penalty contained in Section 7-1-76 NMSA 1978 if  
19 that information is revealed to individuals other than  
20 employees of either the New Mexico department of agriculture or  
21 the department;

22 S. the department shall answer all inquiries  
23 concerning whether a person is or is not a registered taxpayer  
24 for tax programs that require registration, but nothing in this  
25 subsection shall be construed to allow the department to answer

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1 inquiries concerning whether a person has filed a tax return;

2 T. upon request of a municipality or county of this  
3 state, the department shall permit officials or employees of  
4 the municipality or county to inspect the records of the  
5 department pertaining to an increase or decrease to a  
6 distribution or transfer made pursuant to Section 7-1-6.15 NMSA  
7 1978 for the purpose of reviewing the basis for the increase or  
8 decrease. The municipal or county officials or employees  
9 receiving information provided in this subsection shall not  
10 reveal that information to any person other than another  
11 employee of the municipality or the county, the department or a  
12 district court, an appellate court or a federal court in a  
13 proceeding relating to a disputed distribution and in which  
14 both the state and the municipality or county are parties.  
15 Information provided pursuant to provisions of this subsection  
16 that is revealed other than as provided in this subsection  
17 shall subject the person revealing the information to the  
18 penalty contained in Section 7-1-76 NMSA 1978;

19 U. to a county of this state that has in effect a  
20 local option gross receipts tax imposed by the county upon its  
21 request for a period specified by that county within the twelve  
22 months preceding the request for the information by that  
23 county:

24 (1) the names, taxpayer identification numbers  
25 and addresses of registered gross receipts taxpayers reporting

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1 gross receipts either for that county in the case of a local  
2 option gross receipts tax imposed on a countywide basis or only  
3 for the areas of that county outside of any incorporated  
4 municipalities within that county in the case of a county local  
5 option gross receipts tax imposed only in areas of the county  
6 outside of any incorporated municipalities. The department may  
7 also release the information described in this paragraph  
8 quarterly or upon such other periodic basis as the secretary  
9 and the county may agree;

10 (2) in the case of a local option gross  
11 receipts tax imposed by a county on a countywide basis,  
12 information indicating whether persons shown on a list of  
13 businesses located within the county furnished by the county  
14 have reported gross receipts to the department but have not  
15 reported gross receipts for that county under the Gross  
16 Receipts and Compensating Tax Act or a local option gross  
17 receipts tax imposed by that county on a countywide basis; and

18 (3) in the case of a local option gross  
19 receipts tax imposed by a county only on persons engaging in  
20 business in that area of the county outside of incorporated  
21 municipalities, information indicating whether persons on a  
22 list of businesses located in that county outside of the  
23 incorporated municipalities but within that county furnished by  
24 the county have reported gross receipts to the department but  
25 have not reported gross receipts for that county outside of the

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1 incorporated municipalities within that county under the Gross  
2 Receipts and Compensating Tax Act or a local option gross  
3 receipts tax imposed by the county only on persons engaging in  
4 business in that county outside of the incorporated  
5 municipalities.

6 The officers and employees of counties receiving  
7 information as provided in this subsection shall be subject to  
8 the penalty contained in Section 7-1-76 NMSA 1978 if the  
9 information is revealed to individuals other than other  
10 officers or employees of the county in question or the  
11 department;

12 V. to authorized representatives of an Indian  
13 nation, tribe or pueblo, the territory of which is located  
14 wholly or partially within New Mexico, pursuant to the terms of  
15 a reciprocal agreement entered into with the Indian nation,  
16 tribe or pueblo for the exchange of that information for tax  
17 purposes only; provided that the Indian nation, tribe or pueblo  
18 has enacted a confidentiality statute similar to this section;

19 W. information with respect to the taxes or tax  
20 acts administered pursuant to Subsection B of Section 7-1-2  
21 NMSA 1978, except that:

22 (1) information for or relating to a period  
23 prior to July 1, 1985 with respect to Sections 7-25-1 through  
24 7-25-9 and 7-26-1 through 7-26-8 NMSA 1978 may be released only  
25 to a committee of the legislature for a valid legislative

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1 purpose;

2 (2) except as provided in Paragraph (3) of  
3 this subsection, contracts and other agreements between the  
4 taxpayer and other parties and the proprietary information  
5 contained in those contracts and agreements shall not be  
6 released without the consent of all parties to the contract or  
7 agreement; and

8 (3) audit [~~workpapers~~] work papers and the  
9 proprietary information contained in the [~~workpapers~~] work  
10 papers shall not be released except to:

11 (a) the minerals management service of  
12 the United States department of the interior, if production  
13 occurred on federal land;

14 (b) a person having a legal interest in  
15 the property that is subject to the audit;

16 (c) a purchaser of products severed from  
17 a property subject to the audit; or

18 (d) the authorized representative of any  
19 of the persons in Subparagraphs (a) through (c) of this  
20 paragraph. This paragraph does not prohibit the release of  
21 proprietary information contained in the [~~workpapers~~] work  
22 papers that is also available from returns or from other  
23 sources not subject to the provisions of this section;

24 X. information with respect to the taxes, surtaxes,  
25 advance payments or tax acts administered pursuant to

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1 Subsection C of Section 7-1-2 NMSA 1978;

2 Y. to the public regulation commission, information  
3 with respect to the Corporate Income and Franchise Tax Act  
4 required to enable the commission to carry out its duties;

5 Z. to the state racing commission, information with  
6 respect to the state, municipal and county gross receipts taxes  
7 paid by racetracks;

8 AA. upon request of a corporation authorized to be  
9 formed under the Educational Assistance Act, the department  
10 shall furnish the last known address and the date of that  
11 address of every person certified to the department as an  
12 absent obligor of an educational debt due and owed to the  
13 corporation or that the corporation has lawfully contracted to  
14 collect. The corporation and its officers and employees shall  
15 use that information only to enforce the educational debt  
16 obligation of the absent obligors and shall not disclose that  
17 information or use it for any other purpose;

18 BB. a decision and order made by a hearing officer  
19 pursuant to Section 7-1-24 NMSA 1978 with respect to a protest  
20 filed with the secretary on or after July 1, 1993;

21 CC. information required by a provision of the Tax  
22 Administration Act to be made available to the public by the  
23 department;

24 DD. upon request by the Bernalillo county  
25 metropolitan court, the department shall furnish the last known

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1 address and the date of that address for every person the court  
2 certifies to the department as a person who owes fines, fees or  
3 costs to the court or who has failed to appear pursuant to a  
4 court order or a promise to appear;

5 EE. upon request by a magistrate court, the  
6 department shall furnish the last known address and the date of  
7 that address for every person the court certifies to the  
8 department as a person who owes fines, fees or costs to the  
9 court or who has failed to appear pursuant to a court order or  
10 a promise to appear;

11 FF. to the national tax administration agencies of  
12 Mexico and Canada; provided the agency receiving the  
13 information has entered into a written agreement with the  
14 department to use the information for tax purposes only and is  
15 subject to a confidentiality statute similar to this section;

16 GG. to a district attorney, a state district court  
17 grand jury or federal grand jury for an investigation of or  
18 proceeding related to an alleged criminal violation of the tax  
19 laws;

20 HH. to a third party subject to a subpoena or levy  
21 issued pursuant to the provisions of the Tax Administration  
22 Act, the identity of the taxpayer involved, the taxes or tax  
23 acts involved and the nature of the proceeding;

24 II. to the gaming control board, tax returns of  
25 license applicants and their affiliates as provided in

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1 Subsection E of Section 60-2E-14 NMSA 1978;

2 JJ. any written ruling on questions of evidence or  
3 procedure made by a hearing officer pursuant to Section 7-1-24  
4 NMSA 1978; provided that the name and identification number of  
5 the taxpayer requesting the ruling shall not be disclosed;

6 KK. to representatives of the workers' compensation  
7 administration, authorized by the director of the workers'  
8 compensation administration for this purpose, to facilitate the  
9 identification of taxpayers that are delinquent or noncompliant  
10 in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA  
11 1978;

12 LL. to the secretary of [~~labor~~] workforce solutions  
13 or the secretary's delegate for use in enforcement of  
14 unemployment insurance collections pursuant to the terms of a  
15 reciprocal agreement entered into with the secretary of [~~labor~~]  
16 workforce solutions for exchange of information; the secretary  
17 of [~~labor~~] workforce solutions and employees of the [~~labor~~]  
18 workforce solutions department are subject to the provisions  
19 regarding confidentiality of information contained in the Tax  
20 Administration Act;

21 MM. information that the department is authorized  
22 by the Tax Administration Act to release to a local body that  
23 licenses professions or occupations pursuant to Chapter 36,  
24 Article 2 NMSA 1978 or Chapter 61 NMSA 1978; [~~and~~]

25 NN. upon request for inspection by the public

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1 pursuant to Section 7-1-29 NMSA 1978, the department shall  
2 furnish the taxpayer name, refund or credit amount, tax program  
3 or business tax credit and the date the refund or credit was  
4 issued; nothing in this subsection shall be construed to  
5 require the release of information that would violate an  
6 agreement between the state and the federal internal revenue  
7 service for sharing of information or any provision or rule of  
8 the federal Internal Revenue Code to which a state is subject;  
9 and

10 00. to a regional transit district, information  
11 regarding the county regional transit gross receipts tax  
12 imposed pursuant to an ordinance of that district, including  
13 information regarding the amount of tax collected, any amounts  
14 withheld and amounts distributed to the district."

15 Section 3. Section 7-20E-7 NMSA 1978 (being Laws 1993,  
16 Chapter 354, Section 7, as amended) is amended to read:

17 "7-20E-7. COLLECTION BY DEPARTMENT--TRANSFER OF  
18 PROCEEDS--DEDUCTIONS.--

19 A. The department shall collect each tax imposed  
20 pursuant to the provisions of the County Local Option Gross  
21 Receipts Taxes Act in the same manner and at the same time it  
22 collects the state gross receipts tax.

23 B. The department shall withhold an administrative  
24 fee pursuant to Section 7-1-6.41 NMSA 1978. Except as provided  
25 in [~~Subsection~~] Subsections C and D of this section, the

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1 department shall transfer to each county for which it is  
2 collecting a tax pursuant to the provisions of the County Local  
3 Option Gross Receipts Taxes Act the amount of each tax  
4 collected for that county, less the administrative fee withheld  
5 and less any disbursements for tax credits, refunds and the  
6 payment of interest applicable to the tax. The transfer to the  
7 county shall be made within the month following the month in  
8 which the tax is collected.

9 C. Through June 30, 2009, with respect to revenue  
10 attributable to imposition by a county of the county gross  
11 receipts tax pursuant to Section 7-20E-9 NMSA 1978, the  
12 department shall, subject to the approval of the board of  
13 county commissioners of that county, distribute monthly to the  
14 sole community provider fund an amount equal to one-twelfth of  
15 the county's approved annual contribution for support of sole  
16 community provider payments. Revenue in excess of the amount  
17 required for the contribution shall be transferred to the  
18 county pursuant to the provisions of Subsection B of this  
19 section.

20 D. The department shall transfer the amount of the  
21 county regional transit gross receipts tax collected, less the  
22 administrative fee withheld and less any disbursements for tax  
23 credits, refunds and the payment of interest applicable to the  
24 tax, to the regional transit district for which county regional  
25 transit gross receipts tax is imposed pursuant to the

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1 provisions of the County Local Option Gross Receipts Taxes Act.  
2 The transfer to a regional transit district shall be made  
3 within the month following the month in which the tax is  
4 collected."

5 Section 4. Section 7-20E-23 NMSA 1978 (being Laws 2004,  
6 Chapter 17, Section 2, as amended) is amended to read:

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

9 A. Upon a request by resolution of the board of  
10 directors of a regional transit district, a majority of the  
11 members of the governing body of each county that is within the  
12 district shall impose by identical ordinances an excise tax at  
13 the rate specified in the resolution, but not to exceed one-  
14 half percent of the gross receipts of any person engaging in  
15 business in the district for the privilege of engaging in  
16 business. A tax imposed pursuant to this section may be  
17 imposed by one or more ordinances, each imposing any number of  
18 tax rate increments, but an increment shall not be less than  
19 one-sixteenth percent of the gross receipts of any person  
20 engaging in business in the district and the aggregate of all  
21 rates shall not exceed one-half percent of the gross receipts  
22 of any person engaging in business in the district. The tax  
23 may be referred to as the "county regional transit gross  
24 receipts tax".

25 B. Each governing body, at the time of enacting an  
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1 ordinance imposing the tax authorized in Subsection A of this  
2 section, shall dedicate the revenue for the purposes authorized  
3 by the Regional Transit District Act.

4 C. An ordinance imposing a county regional transit  
5 gross receipts tax shall not go into effect until after a joint  
6 election is held by all counties within the district and a  
7 majority of the voters of the district voting in the election  
8 votes in favor of imposing the tax. Each governing body shall  
9 adopt an ordinance calling for a joint election within seventy-  
10 five days of the date the resolution is adopted on the question  
11 of imposing the tax. The question shall be submitted to the  
12 voters of the district as a separate question at a general  
13 election or at a joint special election called for that purpose  
14 by each governing body. A joint special election shall be  
15 called, conducted and canvassed substantially in the same  
16 manner as provided by law for general elections. If a majority  
17 of the voters in the district voting on the question approves  
18 the ordinance imposing the county regional transit gross  
19 receipts tax, the ordinance shall become effective in  
20 accordance with the provisions of the County Local Option Gross  
21 Receipts Taxes Act. If the question of imposing the county  
22 regional transit gross receipts tax fails, the governing bodies  
23 shall not again propose the imposition of any increment of the  
24 tax for a period of one year from the date of the election.

25 D. The ~~[governing body of a county imposing a~~

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1 ~~county regional transit gross receipts tax~~ department shall  
2 withhold an administrative fee pursuant to Section 7-1-6.41  
3 NMSA 1978 and shall transfer [~~all~~] the balance of the proceeds  
4 from the tax to the regional transit district for the purposes  
5 specified in the ordinance and in accordance with the  
6 provisions of the Regional Transit District Act.

7 E. As used in this section, "county within the  
8 district" means a county within which lies any portion of a  
9 regional transit district."