

AN ACT

RELATING TO TAXATION; PROVIDING FOR AN EXEMPTION FROM THE GROSS RECEIPTS TAX FOR PROVIDING CERTAIN SERVICES DURING SCHOOL EVENTS SANCTIONED BY THE NEW MEXICO ACTIVITIES ASSOCIATION.

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--OFFICIATING AT NEW MEXICO ACTIVITIES ASSOCIATION--SANCTIONED SCHOOL EVENTS.--Exempted from the gross receipts tax are the receipts from refereeing, umpiring, scoring or other officiating at school events sanctioned by the New Mexico activities association."