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AN ACT

RELATING TO TAXATION; PROVIDING AUTHORITY TO IMPOSE THE MUNICIPAL ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX ON CERTAIN COMMUNITIES AT A MAXIMUM RATE OF ONE-HALF OF ONE PERCENT.

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

Section 1. Section 7-19D-10 NMSA 1978 (being Laws 1990, Chapter 99, Section 51, as amended) is amended to read:

"7-19D-10. MUNICIPAL ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE--ORDINANCE REQUIREMENTS.--

A. Except as otherwise provided in this section, the majority of the members of the governing body of a municipality may enact an ordinance imposing an excise tax on any person engaging in business in the municipality for the privilege of engaging in business. The rate of the tax shall be one-sixteenth of one percent of the gross receipts of the person engaging in business.

B. The tax imposed in accordance with Subsection A of this section may be referred to as the "municipal environmental services gross receipts tax". The imposition of a municipal environmental services gross receipts tax is not subject to referendum.

C. The governing body of a municipality shall, at the time of enacting an ordinance imposing the rate of the

1 tax authorized in Subsection A of this section, dedicate the
2 revenue for acquisition, construction, operation and
3 maintenance of solid waste facilities, water facilities,
4 wastewater facilities, sewer systems and related facilities.

5 D. The governing body of a municipality in a class
6 B county with a net taxable value used for rate-setting
7 purposes for the 2008 property tax year of greater than seven
8 hundred fifty million dollars (\$750,000,000) and a population
9 in the entire county according to the most recent federal
10 decennial census of less than twenty-five thousand may enact
11 an ordinance imposing an excise tax on any person engaging in
12 business in the municipality for the privilege of engaging in
13 business; provided that:

14 (1) the rate of the tax imposed shall not
15 exceed one-half of one percent of the gross receipts of the
16 person engaging in business;

17 (2) the tax is imposed in one-fourth of one
18 percent increments; and

19 (3) the population of the municipality
20 imposing the municipal environmental services gross receipts
21 tax according to the most recent federal decennial census is:

22 (a) more than seven thousand five
23 hundred but less than seven thousand eight hundred; or

24 (b) more than one thousand five hundred
25 but less than two thousand."