

HOUSE BILL 117

49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010

INTRODUCED BY

Ray Begaye

AN ACT

RELATING TO TAXATION; PROVIDING THAT RECEIPTS FOR CERTAIN ENTITIES TRANSPORTING INTOXICATED PERSONS HOME ARE DEDUCTIBLE FROM GROSS RECEIPTS.

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:

"~~[NEW MATERIAL]~~ DEDUCTION--GROSS RECEIPTS TAX--  
TRANSPORTATION OF INTOXICATED PERSONS.--Receipts from providing the service of transporting an intoxicated person a distance of no more than twenty miles to the person's residence in this state may be deducted from gross receipts by a holder of a commercial license to transport passengers for hire."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2010.

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underscored material = new  
[bracketed material] = delete