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SENATE BILL 101

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

INTRODUCED BY

George K. Munoz

AN ACT

RELATING TO MUNICIPAL AND COUNTY GROSS RECEIPTS; AUTHORIZING
THE USE OF FUNDS FROM THE IMPOSITION OF A LOCAL LIQUOR TAX FOR
SAFE LATE NIGHT TRANSPORTATION OF INEBRIATED PERSONS.

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

Section 1. Section 7-24-10 NMSA 1978 (being Laws 1989,
Chapter 326, Section 3) is amended to read:

"7-24-10. AUTHORIZATION TO IMPOSE LOCAL LIQUOR EXCISE
TAX--RATE--USE OF PROCEEDS--ELECTION REQUIRED.--

A. The majority of the members elected to the
governing body may enact an ordinance imposing on any retailer
an excise tax on the price paid by the retailer for alcoholic
beverages purchased by the retailer upon which the tax imposed
by this section has not been paid. The tax may be imposed at a
rate not to exceed five percent, provided that any lower rate

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1 shall be an even multiple of one percent. The tax imposed
2 under this section may be referred to as the "local liquor
3 excise tax". Any tax imposed under this section shall be for a
4 period of not more than three years from the effective date of
5 the ordinance imposing the tax.

6 B. The governing body at the time of enacting an
7 ordinance imposing the tax authorized in Subsection A of this
8 section shall dedicate the revenue to fund educational
9 programs, ~~[and]~~ prevention and treatment of alcoholism and drug
10 abuse and a safe transportation shuttle system for transport of
11 inebriated persons within the county and for no other purpose.

12 After approval of the imposition of a local liquor excise tax
13 by the voters but before the effective date of the ordinance,
14 the governing body shall hold a public meeting for the purpose
15 of inviting comment on and suggestions for the most appropriate
16 programs on which to expend the revenue produced by the tax.

17 Establishment of a public transportation shuttle system
18 adequate to remove inebriated persons from the streets to a
19 safe location shall be considered. The governing body shall
20 invite representatives from the appropriate Indian tribes,
21 nations and pueblos to the meeting. If the governing body
22 awards any contract using funds derived from the local liquor
23 excise tax, it shall do so only through a selection process
24 requiring submission of sealed bids or proposals after public
25 notice of the opportunity to submit the sealed bids or

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1 proposals.

2 C. The governing body enacting an ordinance
3 imposing the local liquor excise tax shall submit the question
4 of imposing the tax to the qualified voters of the county at a
5 regular or special election.

6 D. Only those voters who are registered within the
7 county shall be permitted to vote. The election shall be
8 called, conducted and canvassed in substantially the same
9 manner as provided by law for general elections.

10 E. If at an election called pursuant to this
11 section a majority of the voters voting on the question [~~vote~~]
12 votes in the affirmative on the question, then the ordinance
13 imposing the local liquor excise tax shall be approved. If at
14 such an election a majority of the voters voting on the
15 question [~~fail~~] fails to approve the question, then the
16 ordinance shall be disapproved and the question required to be
17 submitted by Subsection B of this section shall not be
18 submitted to the voters for a period of at least one year from
19 the date of the election.

20 F. Any ordinance enacted under the provisions of
21 this section [~~which~~] that imposes a local liquor excise tax or
22 changes the rate of tax imposed shall include an effective date
23 [~~which~~] that is the first day of any month [~~which~~] that begins
24 no earlier than ninety days after the date of the election. A
25 certified copy of any ordinance imposing a local liquor excise

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1 tax shall be mailed or personally delivered to the department
2 within five days after the ordinance is certified to have been
3 approved by the voters.

4 G. Any ordinance repealing the imposition of a tax
5 under the provisions of this section shall contain an effective
6 date ~~[which]~~ that is the first day of any month beginning no
7 earlier than sixty days from the date the ordinance repealing
8 the tax is adopted by the governing body. A certified copy of
9 any ordinance repealing a local liquor excise tax shall be
10 mailed or personally delivered to the department within five
11 days of the date the ordinance is adopted."