## AN ACT

RELATING TO TAXATION; INCREASING THE PERCENTAGE OF THE LIQUOR EXCISE TAX DISTRIBUTED TO THE LOCAL DWI GRANT FUND.

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

SECTION 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997, Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION--LOCAL DWI GRANT FUND--MUNICIPALITIES.--

- A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant fund in an amount equal to forty-one and fifty hundredths percent of the net receipts, exclusive of penalties and interest, attributable to the liquor excise tax.
- B. For fiscal years 2016, 2017 and 2018, a distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant fund in an amount equal to forty-six percent of the net receipts, exclusive of penalties and interest, attributable to the liquor excise tax.
- C. A distribution pursuant to Section 7-1-6.1 NMSA 1978 of twenty thousand seven hundred fifty dollars (\$20,750) monthly from the net receipts attributable to the liquor excise tax shall be made to a municipality that is located in a class A county and that has a population according to the most recent federal decennial census of more than thirty

thousand but less than sixty thousand. The distribution pursuant to this subsection shall be used by the municipality only for the provision of alcohol treatment and rehabilitation services for street inebriates."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2015.

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