

HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR
HOUSE BILL 237

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

AN ACT

RELATING TO TAXATION; MAKING A TEMPORARY INCREASE IN THE
DISTRIBUTION OF THE LIQUOR EXCISE TAX TO THE LOCAL DWI GRANT
FUND PERMANENT; EXTENDING AND REDUCING THE DISTRIBUTION OF THAT
TAX TO THE LOTTERY TUITION FUND; DISTRIBUTING A PORTION OF THAT
TAX FOR DRUG COURTS.

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 OF LIQUOR EXCISE TAX--LOCAL DWI
GRANT FUND--CERTAIN MUNICIPALITIES--LOTTERY TUITION FUND--DRUG
COURTS.--

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 [~~the following percentages~~] forty-six percent of the

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1 net receipts attributable to the liquor excise tax

2 [~~(1) prior to July 1, 2015, forty-one and one-~~
3 ~~half percent;~~

4 ~~(2) from July 1, 2015 through June 30, 2018,~~
5 ~~forty-six percent; and~~

6 ~~(3) on and after July 1, 2018, forty-one and~~
7 ~~one-half percent] shall be made to the local DWI grant fund.~~

8 B. A distribution pursuant to Section 7-1-6.1 NMSA
9 1978 of twenty thousand seven hundred fifty dollars (\$20,750)
10 monthly from the net receipts attributable to the liquor excise
11 tax shall be made to a municipality that is located in a class
12 A county and that has a population according to the most recent
13 federal decennial census of more than thirty thousand but less
14 than sixty thousand [~~The distribution pursuant to this~~
15 ~~subsection] and shall be used by the municipality only for the
16 provision of alcohol treatment and rehabilitation services for
17 street inebriates.~~

18 C. A distribution pursuant to Section 7-1-6.1 NMSA
19 1978 in an amount equal to four percent of the net receipts
20 attributable to the liquor excise tax shall be made to the
21 administrative office of the courts for drug courts.

22 [~~G.~~] D. From July 1, 2015 through June 30, [2017]
23 2020, a distribution pursuant to Section 7-1-6.1 NMSA 1978 of
24 [~~thirty-nine] thirty-four percent of the net receipts
25 attributable to the liquor excise tax shall be made to the~~

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1 lottery tuition fund."

2 SECTION 2. EFFECTIVE DATE.--The effective date of the
3 provisions of this act is July 1, 2017.

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