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AN ACT

RELATING TO TAXATION; PROVIDING THAT THE REVENUE FROM THE COUNTY AREA AND COUNTYWIDE EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL AND BEHAVIORAL HEALTH SERVICES TAXES MAY BE USED FOR THE CONSTRUCTION, IMPROVEMENT, REMODEL OR PURCHASE OF BUILDINGS TO USE AS AN EMERGENCY COMMUNICATIONS CENTER.

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

SECTION 1. Section 4-62-1 NMSA 1978 (being Laws 1992, Chapter 95, Section 1, as amended) is amended to read:

"4-62-1. REVENUE BONDS--AUTHORITY TO ISSUE--PLEDGE OF REVENUES--LIMITATION ON TIME OF ISSUANCE.--

A. In addition to any other law authorizing a county to issue revenue bonds, a county may issue revenue bonds pursuant to Chapter 4, Article 62 NMSA 1978 for the purposes specified in this section. The term "pledged revenues", as used in Chapter 4, Article 62 NMSA 1978, means the revenues, net income or net revenues authorized to be pledged to the payment of particular revenue bonds as specifically provided in Subsections B through N of this section.

B. Gross receipts tax revenue bonds may be issued for one or more of the following purposes:

(1) constructing, purchasing, furnishing, equipping, rehabilitating, making additions to or making

1 improvements to one or more public buildings or purchasing or
2 improving the ground of the building or buildings;

3 (2) acquiring or improving county or public
4 parking lots, structures or facilities;

5 (3) purchasing, acquiring or rehabilitating
6 firefighting equipment;

7 (4) acquiring, extending, enlarging,
8 bettering, repairing or otherwise improving or maintaining
9 storm sewers and other drainage improvements, sanitary
10 sewers, sewage treatment plants, water utilities or other
11 water, wastewater or related facilities, which may include
12 the acquisition of rights of way and water and water rights;

13 (5) reconstructing, resurfacing,
14 maintaining, repairing or otherwise improving existing
15 alleys, streets, roads or bridges or laying off, opening,
16 constructing or otherwise acquiring new alleys, streets,
17 roads or bridges, which may include the acquisition of rights
18 of way;

19 (6) purchasing, acquiring, constructing,
20 making additions to, enlarging, bettering, extending or
21 equipping airport facilities, which may include the
22 acquisition of land, easements or rights of way;

23 (7) purchasing, otherwise acquiring or
24 clearing land or purchasing, otherwise acquiring or
25 beautifying land for open space;

1 (8) acquiring, constructing, purchasing,
2 equipping, furnishing, making additions to, renovating,
3 rehabilitating, beautifying or otherwise improving public
4 parks, public recreational buildings or other public
5 recreational facilities;

6 (9) acquiring, constructing, extending,
7 enlarging, bettering, repairing, otherwise improving or
8 maintaining solid waste disposal equipment, equipment for
9 operation and maintenance of sanitary landfills, sanitary
10 landfills or solid waste facilities; and

11 (10) acquiring, constructing, extending,
12 bettering, repairing or otherwise improving public transit
13 systems or regional transit systems or facilities.

14 A county may pledge irrevocably any or all of the
15 revenue from the first one-eighth increment, the third one-
16 eighth increment and the one-sixteenth increment of the
17 county gross receipts tax and any increment of the county
18 infrastructure gross receipts tax and county capital outlay
19 gross receipts tax for payment of principal and interest due
20 in connection with, and other expenses related to, gross
21 receipts tax revenue bonds for any of the purposes authorized
22 in this section or specific purposes or for any area of
23 county government services. If the revenue from the first
24 one-eighth increment, the third one-eighth increment or the
25 one-sixteenth increment of the county gross receipts tax or

1 any increment of the county infrastructure gross receipts tax
2 or county capital outlay gross receipts tax is pledged for
3 payment of principal and interest as authorized by this
4 subsection, the pledge shall require the revenues received
5 from that increment of the county gross receipts tax or any
6 increment of the county infrastructure gross receipts tax or
7 county capital outlay gross receipts tax to be deposited into
8 a special bond fund for payment of the principal, interest
9 and expenses. At the end of each fiscal year, money
10 remaining in the special bond fund after the annual
11 obligations for the bonds are fully met may be transferred to
12 any other fund of the county.

13 Revenues in excess of the annual principal and interest
14 due on gross receipts tax revenue bonds secured by a pledge
15 of gross receipts tax revenue may be accumulated in a debt
16 service reserve account. The governing body of the county
17 may appoint a commercial bank trust department to act as
18 trustee of the proceeds of the tax and to administer the
19 payment of principal of and interest on the bonds.

20 C. Fire protection revenue bonds may be issued
21 for acquiring, extending, enlarging, bettering, repairing,
22 improving, constructing, purchasing, furnishing, equipping or
23 rehabilitating an independent fire district project or
24 facility, including, as applicable, purchasing, otherwise
25 acquiring or improving the ground for the project. A county

1 may pledge irrevocably any or all of the county fire
2 protection excise tax revenue for payment of principal and
3 interest due in connection with, and other expenses related
4 to, fire protection revenue bonds. These bonds may be
5 referred to in Chapter 4, Article 62 NMSA 1978 as "fire
6 protection revenue bonds".

7 D. Environmental revenue bonds may be issued for
8 the acquisition and construction of solid waste facilities,
9 water facilities, wastewater facilities, sewer systems and
10 related facilities. A county may pledge irrevocably any or
11 all of the county environmental services gross receipts tax
12 revenue for payment of principal and interest due in
13 connection with, and other expenses related to, environmental
14 revenue bonds. These bonds may be referred to in Chapter 4,
15 Article 62 NMSA 1978 as "environmental revenue bonds".

16 E. Gasoline tax revenue bonds may be issued for
17 the acquisition of rights of way for and the construction,
18 reconstruction, resurfacing, maintenance, repair or other
19 improvement of county roads and bridges. A county may pledge
20 irrevocably any or all of the county gasoline tax revenue for
21 payment of principal and interest due in connection with, and
22 other expenses related to, county gasoline tax revenue bonds.
23 These bonds may be referred to in Chapter 4, Article 62 NMSA
24 1978 as "gasoline tax revenue bonds".

25 F. Utility revenue bonds or joint utility revenue

1 bonds may be issued for acquiring, extending, enlarging,
2 bettering, repairing or otherwise improving water facilities,
3 sewer facilities, gas facilities or electric facilities. A
4 county may pledge irrevocably any or all of the net revenues
5 from the operation of the utility or joint utility for which
6 the particular utility or joint utility bonds are issued to
7 the payment of principal and interest due in connection with,
8 and other expenses related to, utility or joint utility
9 revenue bonds. These bonds may be referred to in Chapter 4,
10 Article 62 NMSA 1978 as "utility revenue bonds" or "joint
11 utility revenue bonds".

12 G. Project revenue bonds may be issued for
13 acquiring, extending, enlarging, bettering, repairing,
14 improving, constructing, purchasing, furnishing, equipping or
15 rehabilitating any revenue-producing project, including, as
16 applicable, purchasing, otherwise acquiring or improving the
17 ground for the project and acquiring and improving parking
18 lots. The county may pledge irrevocably any or all of the
19 net revenues from the operation of the revenue-producing
20 project for which the particular project revenue bonds are
21 issued to the payment of the interest on and principal of the
22 project revenue bonds. The net revenues of any revenue-
23 producing project shall not be pledged to the project revenue
24 bonds issued for any other revenue-producing project that is
25 clearly unrelated in nature; but nothing in this subsection

1 prevents the pledge to any of the project revenue bonds of
2 the revenues received from existing, future or disconnected
3 facilities and equipment that are related to and that may
4 constitute a part of the particular revenue-producing
5 project. A general determination by the governing body that
6 facilities or equipment is reasonably related to and
7 constitutes a part of a specified revenue-producing project
8 shall be conclusive if set forth in the proceedings
9 authorizing the project revenue bonds. As used in Chapter 4,
10 Article 62 NMSA 1978:

11 (1) "project revenue bonds" means the bonds
12 authorized in this subsection; and

13 (2) "project revenues" means the net
14 revenues of revenue-producing projects that may be pledged to
15 project revenue bonds pursuant to this subsection.

16 H. Fire district revenue bonds may be issued for
17 acquiring, extending, enlarging, bettering, repairing,
18 improving, constructing, purchasing, furnishing, equipping
19 and rehabilitating a fire district project, including, as
20 applicable, purchasing, otherwise acquiring or improving the
21 ground for the project. The county may pledge irrevocably
22 any or all of the revenues received by the fire district from
23 the fire protection fund as provided in the Fire Protection
24 Fund Law and any or all of the revenues provided for the
25 operation of the fire district project for which the

1 particular bonds are issued to the payment of the interest on
2 and principal of the bonds. The revenues of a fire district
3 project shall not be pledged to the bonds issued for a fire
4 district project that clearly is unrelated in its purpose;
5 but nothing in this section prevents the pledge to such bonds
6 of revenues received from existing, future or disconnected
7 facilities and equipment that are related to and that may
8 constitute a part of the particular fire district project. A
9 general determination by the governing body of the county
10 that facilities or equipment is reasonably related to and
11 constitutes a part of a specified fire district project shall
12 be conclusive if set forth in the proceedings authorizing
13 the fire district revenue bonds.

14 I. Law enforcement protection revenue bonds may be
15 issued for the repair and purchase of law enforcement
16 apparatus and equipment that meet nationally recognized
17 standards. The county may pledge irrevocably any or all of
18 the revenues received by the county from the law enforcement
19 protection fund distributions pursuant to the Law Enforcement
20 Protection Fund Act to the payment of the interest on and
21 principal of the law enforcement protection revenue bonds.

22 J. Hospital emergency gross receipts tax revenue
23 bonds may be issued for acquiring, equipping, remodeling or
24 improving a county hospital or county health facility. A
25 county may pledge irrevocably to the payment of the interest

1 on and principal of the hospital emergency gross receipts tax
2 revenue bonds any or all of the revenues received by the
3 county from a county hospital emergency gross receipts tax
4 imposed pursuant to Section 7-20E-12.1 NMSA 1978 and
5 dedicated to payment of bonds or a loan for acquiring,
6 equipping, remodeling or improving a county hospital or
7 county health facility.

8 K. Economic development gross receipts tax revenue
9 bonds may be issued for the purpose of furthering economic
10 development projects as defined in the Local Economic
11 Development Act. A county may pledge irrevocably any or all
12 of the county infrastructure gross receipts tax to the
13 payment of the interest on and principal of the economic
14 development gross receipts tax revenue bonds for the purpose
15 authorized in this subsection.

16 L. County education gross receipts tax revenue
17 bonds may be issued for public school or off-campus
18 instruction program capital projects as authorized in Section
19 7-20E-20 NMSA 1978. A county may pledge irrevocably any or
20 all of the county education gross receipts tax revenue to the
21 payment of interest on and principal of the county education
22 gross receipts tax revenue bonds for the purpose authorized
23 in this section.

24 M. County area emergency communications and
25 emergency medical and behavioral health services tax revenue

1 bonds and countywide emergency communications and emergency
2 medical and behavioral health services tax revenue bonds may
3 be issued for the purpose of constructing, improving,
4 remodeling or purchasing one or more buildings to use as an
5 emergency communications center that has been determined by
6 the local government division of the department of finance
7 and administration to be a consolidated public safety
8 answering point or purchasing emergency communications
9 equipment for an emergency communications center that has
10 been determined by the local government division of the
11 department of finance and administration to be a consolidated
12 public safety answering point if the useful life of the
13 equipment exceeds the term in which the bonds mature. A
14 county may pledge irrevocably any or all of the county area
15 emergency communications and emergency medical and behavioral
16 health services tax revenue and the countywide emergency
17 communications and emergency medical and behavioral health
18 services tax revenue to the payment of interest on and
19 principal of county area emergency communications and
20 emergency medical and behavioral health services tax revenue
21 bonds and countywide emergency communications and emergency
22 medical and behavioral health services tax revenue bonds for
23 the purpose authorized in this section.

24 N. PILT revenue bonds may be issued by a county to
25 repay all or part of the principal and interest of an

1 outstanding loan owed by the county to the New Mexico finance
2 authority. A county may pledge irrevocably all or part of
3 PILT revenue to the payment of principal of and interest on
4 new loans or preexisting loans provided by the New Mexico
5 finance authority to finance a public project as "public
6 project" is defined in Subsection E of Section 6-21-3 NMSA
7 1978.

8 O. Except for the purpose of refunding previous
9 revenue bond issues, no county may sell revenue bonds payable
10 from pledged revenue after the expiration of two years from
11 the date of the ordinance authorizing the issuance of the
12 bonds or, for bonds to be issued and sold to the New Mexico
13 finance authority as authorized in Subsection C of Section
14 4-62-4 NMSA 1978, after the expiration of two years from the
15 date of the resolution authorizing the issuance of the bonds.
16 However, any period of time during which a particular revenue
17 bond issue is in litigation shall not be counted in
18 determining the expiration date of that issue.

19 P. No bonds may be issued by a county, other than
20 an H class county, a class B county as defined in Section
21 4-36-8 NMSA 1978 or a class A county as described in Section
22 4-36-10 NMSA 1978, to acquire, equip, extend, enlarge,
23 better, repair or construct a utility unless the utility is
24 regulated by the public regulation commission pursuant to the
25 Public Utility Act and the issuance of the bonds is approved

1 by the commission. For purposes of Chapter 4, Article 62
2 NMSA 1978, a "utility" includes a water, wastewater, sewer,
3 gas or electric utility or joint utility serving the public.
4 H class counties shall obtain public regulation commission
5 approvals required by Section 3-23-3 NMSA 1978.

6 Q. Any law that imposes or authorizes the
7 imposition of a county gross receipts tax, a county
8 environmental services gross receipts tax, a county fire
9 protection excise tax, a county infrastructure gross receipts
10 tax, the county education gross receipts tax, a county
11 capital outlay gross receipts tax, the gasoline tax, the
12 county hospital emergency gross receipts tax, the countywide
13 emergency communications and emergency medical and behavioral
14 health services tax or the county area emergency
15 communications and emergency medical and behavioral health
16 services tax, or that affects any of those taxes, shall not
17 be repealed or amended in such a manner as to impair
18 outstanding revenue bonds that are issued pursuant to Chapter
19 4, Article 62 NMSA 1978 and that may be secured by a pledge
20 of those taxes unless the outstanding revenue bonds have been
21 discharged in full or for which provision has been fully
22 made.

23 R. As used in this section:

24 (1) "county area emergency communications
25 and emergency medical and behavioral health services tax

1 revenue" means the revenue from the county area emergency
2 communications and emergency medical and behavioral health
3 services tax transferred pursuant to Section 7-1-6.13 NMSA
4 1978;

5 (2) "county capital outlay gross receipts
6 tax revenue" means the revenue from the county capital outlay
7 gross receipts tax transferred to the county pursuant to
8 Section 7-1-6.13 NMSA 1978;

9 (3) "county education gross receipts tax
10 revenue" means the revenue from the county education gross
11 receipts tax transferred to the county pursuant to Section
12 7-1-6.13 NMSA 1978;

13 (4) "county environmental services gross
14 receipts tax revenue" means the revenue from the county
15 environmental services gross receipts tax transferred to the
16 county pursuant to Section 7-1-6.13 NMSA 1978;

17 (5) "county fire protection excise tax
18 revenue" means the revenue from the county fire protection
19 excise tax transferred to the county pursuant to Section
20 7-1-6.13 NMSA 1978;

21 (6) "county gross receipts tax revenue"
22 means the revenue attributable to the first one-eighth
23 increment, the third one-eighth increment and the one-
24 sixteenth increment of the county gross receipts tax
25 transferred to the county pursuant to Section 7-1-6.13 NMSA

1 1978 and any distribution related to the first one-eighth
2 increment made pursuant to Section 7-1-6.16 NMSA 1978;

3 (7) "county infrastructure gross receipts
4 tax revenue" means the revenue from the county infrastructure
5 gross receipts tax transferred to the county pursuant to
6 Section 7-1-6.13 NMSA 1978;

7 (8) "countywide emergency communications and
8 emergency medical and behavioral health services tax revenue"
9 means the revenue from the countywide emergency
10 communications and emergency medical and behavioral health
11 services tax transferred to the county pursuant to Section
12 7-1-6.13 NMSA 1978;

13 (9) "gasoline tax revenue" means the revenue
14 from that portion of the gasoline tax distributed to the
15 county pursuant to Sections 7-1-6.9 and 7-1-6.26 NMSA 1978;

16 (10) "PILT revenue" means revenue received
17 by the county from the federal government as payments in lieu
18 of taxes; and

19 (11) "public building" includes fire
20 stations, police buildings, county or regional jails, county
21 or regional juvenile detention facilities, libraries,
22 museums, auditoriums, convention halls, hospitals, buildings
23 for administrative offices, courthouses and garages for
24 housing, repairing and maintaining county vehicles and
25 equipment.

1 S. As used in Chapter 4, Article 62 NMSA 1978,
2 "bond" means any obligation of a county issued under Chapter
3 4, Article 62 NMSA 1978, whether designated as a bond, note,
4 loan, warrant, debenture, lease-purchase agreement or other
5 instrument, evidencing an obligation of a county to make
6 payments."

7 **SECTION 2.** Section 7-20E-22 NMSA 1978 (being Laws 2002,
8 Chapter 14, Section 1, as amended) is amended to read:

9 "7-20E-22. COUNTY EMERGENCY COMMUNICATIONS AND
10 EMERGENCY MEDICAL AND BEHAVIORAL HEALTH SERVICES
11 TAX--AUTHORITY TO IMPOSE COUNTYWIDE OR ONLY IN THE COUNTY
12 AREA--ORDINANCE REQUIREMENTS--USE OF REVENUE--ELECTION.--

13 A. The majority of the members of the governing
14 body of an eligible county that does not have in effect a tax
15 imposed pursuant to Subsection B of this section may enact an
16 ordinance imposing an excise tax at a rate not to exceed one-
17 fourth percent of the gross receipts of a person engaging in
18 business in the county for the privilege of engaging in
19 business. The tax imposed by this subsection may be referred
20 to as the "countywide emergency communications and emergency
21 medical and behavioral health services tax".

22 B. The majority of the members of the governing
23 body of an eligible county that does not have in effect a tax
24 imposed pursuant to Subsection A of this section may enact an
25 ordinance imposing an excise tax at a rate not to exceed one-

1 fourth percent of the gross receipts of a person engaging in
2 business in the county area for the privilege of engaging in
3 business. The tax imposed by this subsection may be referred
4 to as the "county area emergency communications and emergency
5 medical and behavioral health services tax".

6 C. The taxes authorized in Subsections A and B of
7 this section may be imposed in one or more increments of one-
8 sixteenth percent not to exceed an aggregate rate of one-
9 fourth percent.

10 D. The governing body, at the time of enacting an
11 ordinance imposing a rate of tax authorized in Subsection A
12 or B of this section, shall dedicate the revenue to one or
13 more of the following purposes:

14 (1) operation of an emergency communications
15 center that has been determined by the local government
16 division of the department of finance and administration to
17 be a consolidated public safety answering point. That
18 operation may include the construction, improvement, remodel
19 or purchase of one or more buildings to use as an emergency
20 communications center or the purchase of emergency
21 communications equipment for the center;

22 (2) operation of emergency medical services
23 provided by the county, including the purchase of ambulatory
24 transport vehicles; or

25 (3) provision of behavioral health services,

1 including alcohol abuse and substance abuse treatment.

2 E. An ordinance imposing any increment of the
3 countywide emergency communications and emergency medical and
4 behavioral health services tax or the county area emergency
5 communications and emergency medical and behavioral health
6 services tax shall not go into effect until after an election
7 is held and a majority of the voters voting in the election
8 votes in favor of imposing the tax. In the case of an
9 ordinance imposing an increment of the countywide emergency
10 communications and emergency medical and behavioral health
11 services tax, the election shall be conducted countywide. In
12 the case of an ordinance imposing the county area emergency
13 communications and emergency medical and behavioral health
14 services tax, the election shall be conducted only in the
15 county area. The governing body shall adopt a resolution
16 calling for an election within seventy-five days of the date
17 the ordinance is adopted on the question of imposing the tax.
18 The question may be submitted to the voters as a separate
19 question at a general election or at a special election
20 called for that purpose by the governing body. A special
21 election shall be called, conducted and canvassed in
22 substantially the same manner as provided by law for general
23 elections. In any election held, the ballot shall clearly
24 state the purpose to which the revenue will be dedicated
25 pursuant to Subsection D of this section. If a majority of

1 the voters voting on the question approves the imposition of
2 the countywide emergency communications and emergency medical
3 and behavioral health services tax or the county area
4 emergency communications and emergency medical and behavioral
5 health services tax, the ordinance shall become effective in
6 accordance with the provisions of the County Local Option
7 Gross Receipts Taxes Act. If the question of imposing the tax
8 fails, the governing body shall not again propose the
9 imposition of any increment of either tax for a period of one
10 year from the date of the election.

11 F. For the purposes of this section, "eligible
12 county" means:

13 (1) a county that operates or, pursuant to a
14 joint powers agreement, is served by an emergency
15 communications center that has been determined by the local
16 government division of the department of finance and
17 administration to be a consolidated public safety answering
18 point; or

19 (2) in the case of a county imposing the tax
20 for the purposes provided in Paragraph (3) of Subsection D of
21 this section, a county that operates or contracts for the
22 operation of a behavioral health services facility providing
23 alcohol abuse, substance abuse and inpatient and outpatient
24 behavioral health treatment."

25 SECTION 3. EFFECTIVE DATE.--The effective date of the

