

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 379

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY

MANNY M ARAGON

AN ACT

RELATING TO TAXATION; REPEALING ALL GROSS RECEIPTS, GOVERNMENTAL GROSS RECEIPTS AND COMPENSATING TAX EXEMPTIONS, DEDUCTIONS AND CREDITS; AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-9-4.3 NMSA 1978 (being Laws 1991, Chapter 8, Section 2, as amended by Laws 1993, Chapter 332, Section 1 and also by Laws 1993, Chapter 352, Section 1) is amended to read:

"7-9-4.3. IMPOSITION AND RATE OF TAX--DENOMINATION AS "GOVERNMENTAL GROSS RECEIPTS TAX".--For the privilege of engaging in certain activities by governments, there is imposed on every agency, institution, instrumentality or political subdivision of the state [~~except any school district and any entity licensed by the department of health that is principally~~

Underscored material = new
[bracketed material] = delete

1 ~~engaged in providing health care services]~~ an excise tax of five
2 percent of governmental gross receipts. The tax imposed by this
3 section shall be referred to as the "governmental gross receipts
4 tax". "

5 Section 2. Section 7-9-12 NMSA 1978 (being Laws 1969,
6 Chapter 144, Section 5, as amended) is amended to read:

7 "7-9-12. EXEMPTIONS. -- Exempted from the gross receipts tax
8 or compensating tax are those receipts or uses [~~exempted in~~
9 ~~Sections 7-9-13 through 7-9-42 NMSA 1978. Exemptions from~~
10 ~~either the gross receipts tax or the compensating tax are not~~
11 ~~exemptions from both taxes unless explicitly stated otherwise by~~
12 law] that the state is prohibited from taxing pursuant to the
13 United States constitution or federal law. "

14 Section 3. REPEAL. -- Sections 7-9-13 through 7-9-87 NMSA
15 1978 (being Laws 1969, Chapter 144, Section 6, Laws 1989,
16 Chapter 262, Section 4, Laws 1992, Chapter 100, Section 3, Laws
17 1969, Chapter 144, Sections 7 through 11, Laws 1987, Chapter
18 264, Section 13, Laws 1987, Chapter 304, Section 1, Laws 1969,
19 Chapter 144, Section 12, Laws 1988, Chapter 82, Section 1, Laws
20 1969, Chapter 144, Section 15, Laws 1987, Chapter 247, Section
21 1, Laws 1969, Chapter 144, Section 16, Laws 1987, Chapter 247,
22 Section 2, Laws 1969, Chapter 144, Sections 17 through 21, Laws
23 1970, Chapter 12, Section 3, Laws 1969, Chapter 144, Sections 23
24 through 31, Laws 1992, Chapter 50, Section 12, Laws 1992,
25 Chapter 67, Section 12, Laws 1969, Chapter 144, Section 32, Laws

. 108937. 1

Underscored material = new
[bracketed material] = delete

1 1970, Chapter 60, Section 2, Laws 1972, Chapter 61, Section 2,
2 Laws 1966, Chapter 47, Section 13, Laws 1981, Chapter 333,
3 Section 1, Laws 1969, Chapter 144, Sections 34 through 41, Laws
4 1993, Chapter 31, Section 14, Laws 1969, Chapter 144, Sections
5 42 through 44, Laws 1992, Chapter 40, Section 1, Laws 1995,
6 Chapter 183, Section 2, Laws 1969, Chapter 144, Sections 45 and
7 46, Laws 1994, Chapter 112, Section 2, Laws 1969, Chapter 144,
8 Sections 47 through 49, Laws 1970, Chapter 12, Section 4, Laws
9 1981, Chapter 37, Section 52, Laws 1969, Chapter 144, Sections
10 52 through 54, 56 and 57, Laws 1984, Chapter 129, Section 2,
11 Laws 1969, Chapter 144, Sections 58 and 60 through 63, Laws
12 1970, Chapter 78, Section 2, Laws 1991, Chapter 8, Section 3,
13 Laws 1971, Chapter 217, Section 2, Laws 1972, Chapter 39,
14 Section 2, Laws 1977, Chapter 288, Section 2, Laws 1979, Chapter
15 338, Section 7, Laws 1984, Chapter 2, Section 6, Laws 1966,
16 Chapter 47, Section 15, Laws 1969, Chapter 144, Section 65, Laws
17 1966, Chapter 47, Section 16, Laws 1989, Chapter 262, Section 8,
18 Laws 1986, Chapter 20, Section 68, Laws 1993, Chapter 364,
19 Sections 1 and 2, Laws 1994, Chapter 43, Section 1, Laws 1995,
20 Chapter 80, Section 1 and Laws 1995, Chapter 155, Section 35, as
21 amended) are repealed.

22 Section 4. EFFECTIVE DATE. -- The effective date of the
23 provisions of this act is July 1, 1997.

24 - 3 -
25

. 108937. 1

1 FORTY- SECOND LEGI SLATURE
2 SECOND SESSI ON, 1996
3
4

5 JANUARY 29, 1996
6

7 Mr. Presi dent:
8

9 Your COMMI TTEES' COMMI TTEE, to whom has been referred
10

11 SENATE BILL 379
12

13 has had it under consideration and finds same to be GERMANE, PURSUANT
14 TO CONSTITUI ONAL PROVISIONS, and thence referred to the WAYS AND
15 MEANS COMMI TTEE.
16

17 Respectfully submi tted,
18
19

20
21
22 _____
23 SENATOR MANNY M. ARAGON, Chai rman
24
25

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

Date _____

S0379CC1

Underscored material = new
~~[bracketed material] = delete~~