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HOUSE BILL 15

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

DONALD L. WHITAKER

AN ACT

RELATING TO TAXATION; AUTHORIZING ADDITIONAL COUNTIES TO IMPOSE
THE LOCAL LIQUOR EXCISE TAX PURSUANT TO THE LOCAL LIQUOR EXCISE
TAX ACT.

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

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS. --As used in the Local Liquor Excise
Tax Act:

A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or mixtures
of one or more of the foregoing containing more than one-half of
one percent alcohol, but excluding medicinal bitters;

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B. "county" means:

(1) a class B county having a population of more than fifty-six thousand but less than seventy-five thousand, according to the most recent federal decennial census [~~or any subsequent decennial census~~], and having a net taxable value for rate-setting purposes for [~~the 1988 or~~] any [~~subsequent~~] property tax year of more than five hundred million dollars (\$500,000,000) but less than seven hundred million dollars (\$700,000,000); or

(2) a class B county having a population of more than fifty-five thousand but less than ninety-five thousand, according to the 1990 federal decennial census and having a net taxable value for rate-setting purposes for the 1995 property tax year of more than nine hundred million dollars (\$900,000,000) but less than two billion dollars (\$2,000,000,000);

C. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

D. "governing body" means the board of county commissioners of a county;

E. "person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other

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1 association; "person" also means, to the extent permitted by
2 law, any federal, state or other governmental unit or
3 subdivision or agency, department or instrumentality thereof;

4 F. "price" means the total amount of money or the
5 reasonable value of other consideration or both paid for
6 alcoholic beverages, inclusive of the amount of any tax paid
7 pursuant to the Liquor Excise Tax Act; and

8 G. "retailer" means any person having a place of
9 business within the county who sells, offers for sale or
10 possesses for the purpose of selling alcoholic beverages within
11 the county."

12 Section 2. EFFECTIVE DATE. -- The effective date of the
13 provisions of this act is July 1, 1997.

State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

February 4, 1997

Mr. Speaker:

Your GOVERNMENT AND URBAN AFFAIRS COMMITTEE, to
whom has been referred

HOUSE BILL 15

has had it under consideration and reports same with
recommendation that it DO PASS, and thence referred to the
TAXATION AND REVENUE COMMITTEE.

Respectfully submitted,

Lynda M. Lovejoy, Chairwoman

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 7 For 0 Against

Yes: 7

Excused: Hobbs

Absent: None

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State of New Mexico House of Representatives

**FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997**

March 3, 1997

Mr. Speaker:

**Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred**

HOUSE BILL 15

**has had it under consideration and reports same with
recommendation that it DO PASS.**

Respectfully submitted,

Jerry W. Sandel, Chairman

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

HB 15

Page 7

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Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 10 For 0 Against

Yes: 10

Excused: Gonzales, Lujan, Porter

Absent: None

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

1 HB 15

Page 8

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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March 7, 1997

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10 Mr. President:

11

12 Your WAYS AND MEANS COMMITTEE, to whom has been
13 referred

14

HOUSE BILL 15

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17 has had it under consideration and reports same with
18 recommendation that it DO PASS.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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Adopted _____ Not Adopted _____

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

1 **HB 15**

Page 9

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(Chief Clerk)

(Chief Clerk)

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Date _____

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The roll call vote was 6 For 0 Against

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Yes: 6

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No: 0

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Excused: Duran, Nava, Wilson

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Absent: None

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