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HOUSE BILL 1059

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

INTRODUCED BY

DANIEL P. SILVA

AN ACT

RELATING TO FINANCING OF HIGHWAY PROJECTS; INCREASING THE RATE OF THE GASOLINE TAX FOR A CERTAIN PERIOD; AUTHORIZING THE STATE HIGHWAY COMMISSION TO ISSUE BONDS FOR CERTAIN HIGHWAY PROJECTS; ADJUSTING DISTRIBUTIONS; AMENDING, REPEALING AND ENACTING SECTIONS OF THE NMSA 1978; MAKING APPROPRIATIONS.

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

Section 1. Section 7-1-6.7 NMSA 1978 (being Laws 1994, Chapter 5, Section 2, as amended by Laws 1995, Chapter 6, Section 1 and also by Laws 1995, Chapter 36, Section 1) is amended to read:

"7-1-6.7. DISTRIBUTIONS--STATE AVIATION FUND. --

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state aviation fund in an amount equal to three and fifty-nine hundredths percent of the gross receipts

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[bracketed material] = delete

1 attributable to the sale of fuel specially prepared and sold for
2 use in turboprop or jet-type engines as determined by the
3 department.

4 B. A distribution pursuant to Section 7-1-6.1 NMSA
5 1978 shall be made to the state aviation fund in an amount equal
6 to [~~twenty-six hundredths~~] nineteen hundredths of one percent of
7 gasoline taxes, exclusive of penalties and interest, collected
8 pursuant to the Gasoline Tax Act. "

9 Section 2. Section 7-1-6.8 NMSA 1978 (being Laws 1983,
10 Chapter 211, Section 13, as amended) is amended to read:

11 "7-1-6.8. DISTRIBUTION--MOTORBOAT FUEL TAX FUND. --A
12 distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made
13 to the motorboat fuel tax fund in an amount equal to [~~thirteen~~
14 ~~hundredths~~] nine hundredths of one percent of the net receipts
15 attributable to the gasoline tax. "

16 Section 3. Section 7-1-6.9 NMSA 1978 (being Laws 1991,
17 Chapter 9, Section 11, as amended) is amended to read:

18 "7-1-6.9. DISTRIBUTION OF GASOLINE TAXES TO MUNICIPALITIES
19 AND COUNTIES. --

20 A. A distribution pursuant to Section 7-1-6.1 NMSA
21 1978 shall be made in an amount equal to [~~ten and thirty-eight~~
22 ~~hundredths~~] seven and sixty-seven hundredths percent of the net
23 receipts attributable to the taxes, exclusive of penalties and
24 interest, imposed by the Gasoline Tax Act.

25 B. The amount determined in Subsection A of this

Underscored material = new
[bracketed material] = delete

1 section shall be distributed as follows:

2 (1) ninety percent of the amount shall be paid
3 to the treasurers of municipalities and H class counties in the
4 proportion that the taxable motor fuel sales in each of the
5 municipalities and H class counties bears to the aggregate
6 taxable motor fuel sales in all of these municipalities and H
7 class counties; and

8 (2) ten percent of the amount shall be paid to
9 the treasurers of the counties, including H class counties, in
10 the proportion that the taxable motor fuel sales outside of
11 incorporated municipalities in each of the counties bears to the
12 aggregate taxable motor fuel sales outside of incorporated
13 municipalities in all of the counties.

14 C. This distribution shall be paid into the
15 municipal treasury or county general fund for general purposes
16 or for any special purposes designated by the governing body of
17 the municipality or county. Any municipality or H class county
18 that has created or that creates a "street improvement fund" to
19 which gasoline tax revenues or distributions are irrevocably
20 pledged under Sections 3-34-1 through 3-34-4 NMSA 1978 or that
21 has pledged all or a portion of gasoline tax revenues or
22 distributions to the payment of bonds shall receive its
23 proportion of the distribution of revenues under this section
24 impressed with and subject to these pledges. "

25 Section 4. Section 7-1-6.19 NMSA 1978 (being Laws 1991,

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[bracketed material] = delete

1 Chapter 9, Section 15, as amended) is amended to read:

2 "7-1-6.19. DISTRIBUTION--COUNTY GOVERNMENT ROAD FUND
3 CREATED. --

4 A. There is created in the state treasury the
5 "county government road fund".

6 B. A distribution pursuant to Section 7-1-6.1 NMSA
7 1978 shall be made to the county government road fund in an
8 amount equal to [~~five and seventy six hundredths~~] four and
9 twenty-six hundredths percent of the net receipts attributable
10 to the gasoline tax."

11 Section 5. Section 7-1-6.27 NMSA 1978 (being Laws 1991,
12 Chapter 9, Section 20, as amended) is amended to read:

13 "7-1-6.27. DISTRIBUTION--MUNICIPAL ROADS. --

14 A. A distribution pursuant to Section 7-1-6.1 NMSA
15 1978 shall be made to municipalities for the purposes and
16 amounts specified in this section in an aggregate amount equal
17 to [~~five and seventy six hundredths~~] four and twenty-six
18 hundredths percent of the net receipts attributable to the
19 gasoline tax.

20 B. The distribution authorized in this section shall
21 be used for the following purposes:

22 (1) reconstructing, resurfacing, maintaining,
23 repairing or otherwise improving existing alleys, streets, roads
24 or bridges, or any combination of the foregoing; or laying off,
25 opening, constructing or otherwise acquiring new alleys,

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[bracketed material] = delete

1 streets, roads or bridges, or any combination of the foregoing;
2 provided that any of the foregoing improvements may include, but
3 are not limited to, the acquisition of rights of way; and

4 (2) for expenses of purchasing, maintaining and
5 operating transit operations and facilities, for the operation
6 of a transit authority established by the municipal transit law
7 and for the operation of a vehicle emission inspection program.
8 A municipality may engage in the business of the transportation
9 of passengers and property within the political subdivision by
10 whatever means the municipality may decide and may acquire cars,
11 trucks, motor buses and other equipment necessary for operating
12 the business. A municipality may acquire land, erect buildings
13 and equip the buildings with all the necessary machinery and
14 facilities for the operation, maintenance, modification, repair
15 and storage of the cars, trucks, motor buses and other equipment
16 needed. A municipality may do all things necessary for the
17 acquisition and the conduct of the business of public
18 transportation.

19 C. For the purposes of this section:

20 (1) "computed distribution amount" means the
21 distribution amount calculated for a municipality for a month
22 pursuant to Paragraph (2) of Subsection D of this section prior
23 to any adjustments to the amount due to the provisions of
24 Subsections E and F of this section;

25 (2) "floor amount" means four hundred seventeen

1 dollars (\$417);

2 (3) "floor municipality" means a municipality
3 whose computed distribution amount is less than the floor
4 amount; and

5 (4) "full distribution municipality" means a
6 municipality whose population at the last federal decennial
7 census was at least two hundred thousand.

8 D. Subject to the provisions of Subsections E and F
9 of this section, each municipality shall be distributed a
10 portion of the aggregate amount distributable under this section
11 in an amount equal to the greater of:

12 (1) the floor amount; or

13 (2) eighty-five percent of the aggregate amount
14 distributable under this section times a fraction, the numerator
15 of which is the municipality's reported taxable gallons of
16 gasoline for the immediately preceding state fiscal year and the
17 denominator of which is the reported total taxable gallons for
18 all municipalities for the same period.

19 E. Fifteen percent of the aggregate amount
20 distributable under this section shall be referred to as the
21 "redistribution amount". Beginning in August 1990, and each
22 month thereafter, from the redistribution amount there shall be
23 taken an amount sufficient to increase the computed distribution
24 amount of every floor municipality to the floor amount. In the
25 event that the redistribution amount is insufficient for this

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1 purpose, the computed distribution amount for each floor
2 municipality shall be increased by an amount equal to the
3 redistribution amount times a fraction, the numerator of which
4 is the difference between the floor amount and the
5 municipality's computed distribution amount and the denominator
6 of which is the difference between the product of the floor
7 amount multiplied by the number of floor municipalities and the
8 total of the computed distribution amounts for all floor
9 municipalities.

10 F. If a balance remains after the redistribution
11 amount has been reduced pursuant to Subsection E of this
12 section, there shall be added to the computed distribution
13 amount of each municipality that is neither a full distribution
14 municipality nor a floor municipality an amount that equals the
15 balance of the redistribution amount times a fraction, the
16 numerator of which is the computed distribution amount of the
17 municipality and the denominator of which is the sum of the
18 computed distribution amounts of all municipalities that are
19 neither full distribution municipalities nor floor
20 municipalities. "

21 Section 6. Section 7-1-6.28 NMSA 1978 (being Laws 1991,
22 Chapter 9, Section 22, as amended) is amended to read:

23 "7-1-6.28. DISTRIBUTION--MUNICIPAL ARTERIAL PROGRAM OF
24 LOCAL GOVERNMENTS ROAD FUND.--A distribution pursuant to Section
25 7-1-6.1 NMSA 1978 shall be made to the municipal arterial

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1 program of the local governments road fund created in Section
2 67-3-28.2 NMSA 1978 in an amount equal to ~~[one and forty four~~
3 ~~hundredths]~~ one and six hundredths percent of the net receipts
4 attributable to the gasoline tax."

5 Section 7. Section 7-13-3 NMSA 1978 (being Laws 1971,
6 Chapter 207, Section 3, as amended) is amended to read:

7 "7-13-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
8 "GASOLINE TAX".--

9 A. For the privilege of receiving gasoline in this
10 state, there is imposed an excise tax at a rate provided in
11 Subsection B of this section on each gallon of gasoline
12 received in New Mexico.

13 B. The tax imposed by Subsection A of this section
14 shall be:

15 (1) [seventeen cents (\$.17)] prior to July 1,
16 2003, twenty-three cents (\$.23) per gallon received in New
17 Mexico;

18 (2) for the period from July 1, 2003 to July 1,
19 2009, twenty-two cents (\$.22); and

20 (3) on and after July 1, 2009, sixteen cents
21 (\$.16).

22 C. The tax imposed by this section may be called the
23 "gasoline tax".

24 Section 8. Section 67-3-59.1 NMSA 1978 (being Laws 1989,
25 Chapter 157, Section 1, as amended) is amended to read:

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1 "67-3-59. 1. STATE HIGHWAY DEBENTURES--ISSUANCE--LIMITS--
2 APPROVAL--COUPONS.--

3 A. In order to provide funds to finance state
4 highway projects, including state highway projects that are
5 required for the waste isolation pilot project and are eligible
6 for federal reimbursement as authorized by federal legislation,
7 the state highway commission is authorized to issue bonds from
8 time to time, payable from the proceeds of the collection of
9 gasoline excise taxes and motor vehicle registration fees that
10 are required by law to be paid into the state road fund and not
11 otherwise pledged solely to the payment of outstanding bonds and
12 debentures.

13 B. Except as provided in Subsection C of this
14 section, the total aggregate outstanding principal amount of
15 bonds issued from time to time pursuant to this section, secured
16 by or payable from the gasoline excise taxes and motor vehicle
17 registration fees, shall not, without additional authorization
18 of the state legislature, exceed one hundred fifty million
19 dollars (\$150,000,000) at any given time, subject to the
20 following provisions:

21 (1) the total aggregate outstanding principal
22 amount of bonds issued for state highway projects that are
23 required for the waste isolation pilot project and are eligible
24 for federal reimbursement as authorized by federal legislation
25 shall not exceed one hundred million dollars (\$100,000,000); and

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1 (2) the total aggregate outstanding principal
2 amount of bonds issued for state highway projects other than
3 state highway projects that are required for the waste isolation
4 pilot project and are eligible for federal reimbursement as
5 authorized by federal legislation shall not exceed fifty million
6 dollars (\$50,000,000).

7 C. In addition to the total aggregate outstanding
8 principal amount of bonds authorized for issuance pursuant to
9 Subsection B of this section, the state highway commission is
10 authorized to issue bonds in an amount not to exceed five
11 hundred two million seven hundred thousand dollars
12 (\$502,700,000) for the special highway projects in this
13 subsection. The bonds authorized in this subsection shall be
14 issued with maturities not to exceed twelve years from the date
15 of issuance, shall be secured by or payable from proceeds from
16 the collections of taxes and fees required by law to be paid
17 into the state road fund and shall be issued in an amount that
18 can be serviced with an amount approximately equal to the net
19 receipts attributable to six cents (\$.06) of the gasoline tax
20 distributed by law into the state road fund. The proceeds from
21 the sale of the bonds authorized in this subsection are
22 appropriated to the state highway and transportation department
23 for expenditure in the following amounts for the following
24 projects:

25 (1) an amount not to exceed one hundred ninety

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1 million dollars (\$190,000,000) for the construction, including
2 necessary right-of-way acquisition, engineering and design, of
3 the interstate 40 and interstate 25 interchange in Albuquerque;

4 (2) an amount not to exceed sixty-five million
5 dollars (\$65,000,000) for the limited-access construction of,
6 including necessary design, engineering and right-of-way
7 acquisition, and necessary interchanges for United States
8 highway 70 from Las Cruces east to White Sands missile range
9 road;

10 (3) an amount not to exceed thirty-five million
11 five hundred thousand dollars (\$35,500,000) for four-lane
12 construction of the Santa Fe relief route and required
13 interchanges, including any necessary engineering, design and
14 right-of-way acquisition;

15 (4) an amount not to exceed two hundred four
16 million two hundred thousand dollars (\$204,200,000) for the
17 four-lane construction, including any necessary right-of-way
18 acquisition, engineering and design, of state highway 44 from
19 Bernalillo to Bloomfield; and

20 (5) an amount not to exceed eight million
21 dollars (\$8,000,000) for the four-lane construction, including
22 any necessary right-of-way acquisition, engineering and design,
23 of state highway 47 north from Rio communities to the junction
24 with state highway 263 in Valencia county.

25 ~~[C.]~~ D. The state highway commission may issue bonds

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1 to refund other bonds issued pursuant to this section by
2 exchange or current or advance refunding.

3 ~~[D-]~~ E. Each series of bonds shall have a maturity
4 of no more than twenty-five years from the date of issuance,
5 except as otherwise provided in this section The state highway
6 commission shall determine all other terms, covenants and
7 conditions of the bonds; provided that the bonds shall not be
8 issued pursuant to this section unless the state board of
9 finance approves the issuance of the bonds and the principal
10 amount of and interest rate or ~~maximum~~ net effective interest
11 rate on the bonds.

12 ~~[E-]~~ F. The bonds shall be executed with the manual
13 or facsimile signatures of the chairman of the state highway
14 commission, countersigned by the state treasurer and attested to
15 by the secretary of the state highway commission, with the seal
16 of the state highway commission imprinted or otherwise affixed
17 to the bonds.

18 ~~[F-]~~ G. Proceeds of the bonds may be used to pay
19 expenses incurred in the preparation, issuance and sale of the
20 bonds and, together with the earnings on the proceeds of the
21 bonds, may be used to pay rebate, penalty, interest and other
22 obligations relating to the bonds and the proceeds of the bonds
23 under the Internal Revenue Code of 1986, as amended.

24 ~~[G-]~~ H. The bonds may be sold at public or private
25 sale. If sold at public sale, a notice of the time and place of

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1 sale shall be published in a newspaper of general circulation in
2 the state, and in any other newspaper determined in the
3 resolution authorizing the issuance of the bonds, once each week
4 for two consecutive weeks prior to the date of sale. The bonds
5 may be purchased by the state treasurer or state investment
6 officer.

7 [H.] I. This section is full authority for the
8 issuance and sale of the bonds, and the bonds shall not be
9 invalid for any irregularity or defect in the proceedings for
10 their issuance and sale and shall be incontestable in the hands
11 of bona fide purchasers or holders of the bond for value.

12 [H.] J. The bonds shall be legal investments for any
13 person or board charged with the investment of public funds and
14 may be accepted as security for any deposit of public money and,
15 with the interest thereon, are exempt from taxation by the state
16 and any political subdivision or agency of the state. "

17 Section 9. REPEAL. --That version of Section 7-13-3 NMSA
18 1978 (being Laws 1995, Chapter 6, Section 11) that is to become
19 effective July 1, 2003 is repealed.

20 Section 10. EFFECTIVE DATES. --

21 A. The effective date of the provisions of Sections
22 1 through 6 of this act is August 1, 1997.

23 B. The effective date of the provisions of Section 7
24 of this act is July 1, 1997.

State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 13, 1997

Mr. Speaker:

Your TRANSPORTATION COMMITTEE, to whom have been referred

HOUSE BILLS 1059, 595, 855, 1274 and 1332

have had them under consideration and reports same with recommendation that they DO NOT PASS, but that

HOUSE TRANSPORTATION COMMITTEE SUBSTITUTE FOR
HOUSE BILLS 1059, 595, 855, 1274 and 1332

DO PASS, and thence referred to the TAXATION AND REVENUE COMMITTEE.

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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Respectfully submitted,

Daniel P. Silva, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 8 For 4 Against

Yes: 8

No: Larranaga, Parsons, Russell, W. C. Williams

Excused: None

Absent: None

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State of New Mexico House of Representatives

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

March 13, 1997

Mr. Speaker:

**Your TRANSPORTATION COMMITTEE, to whom have been
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HOUSE BILLS 1059, 595, 855, 1274 and 1332

**have had them under consideration and reports same with
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HOUSE BILLS 1059, 595, 855, 1274 and 1332**

**DO PASS, and thence referred to the TAXATION AND
REVENUE COMMITTEE.**

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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Respectfully submitted,

Daniel P. Silva, Chairman

Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 8 For 4 Against

Yes: 8

No: Larranaga, Parsons, Russell, W. C. Williams

Excused: None

Absent: None

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HOUSE TRANSPORTATION COMMITTEE SUBSTITUTE FOR
HOUSE BILLS 1059, 595, 855, 1274 & 1332

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

AN ACT

RELATING TO FINANCING OF HIGHWAY PROJECTS; INCREASING THE RATE OF THE GASOLINE TAX AND THE SPECIAL FUEL EXCISE TAX; INCREASING THE BONDING AUTHORITY OF THE STATE HIGHWAY COMMISSION FOR CERTAIN HIGHWAY PROJECTS; AUTHORIZING THE PLEDGING OF TAXES, FEES AND FEDERAL FUNDS IN THE STATE ROAD FUND TO THE PAYMENT OF BONDS; AUTHORIZING VOLUNTARY COUNTY OR MUNICIPAL CONTRIBUTIONS TO CERTAIN HIGHWAY PROJECTS; RESTRICTING THE USE OF THE STATE ROAD FUND; IMPOSING AN ADMINISTRATIVE FEE; AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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

Section 1. LEGISLATIVE FINDINGS--PURPOSE. --

A. The legislature finds that there is high unemployment and a lack of jobs in many areas of the state. Further, the current effort by the federal government and the state to reduce the number of individuals in need of welfare makes it imperative to create not only more jobs, but good jobs. Finally, the legislature finds that highway construction

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1 projects can provide those jobs in many areas of the state and
2 at the same time make urgently needed road improvements that
3 will enhance and provide the infrastructure for economic
4 development efforts and purposes.

5 B. It is the purpose of this act to raise revenues
6 for the most urgent highway projects throughout the state,
7 provide good jobs for New Mexicans in many areas of the state,
8 assure the use of road revenues for highway projects and enhance
9 and meet economic development purposes and needs throughout the
10 state.

11 Section 2. Section 7-1-6.7 NMSA 1978 (being Laws 1994,
12 Chapter 5, Section 2, as amended by Laws 1995, Chapter 6,
13 Section 1 and also by Laws 1995, Chapter 36, Section 1) is
14 amended to read:

15 "7-1-6.7. DISTRIBUTIONS--STATE AVIATION FUND.--

16 A. A distribution pursuant to Section 7-1-6.1 NMSA
17 1978 shall be made to the state aviation fund in an amount equal
18 to three and fifty-nine hundredths percent of the gross receipts
19 attributable to the sale of fuel specially prepared and sold for
20 use in turboprop or jet-type engines as determined by the
21 department.

22 B. A distribution pursuant to Section 7-1-6.1 NMSA
23 1978 shall be made to the state aviation fund in an amount equal
24 to ~~[twenty-six hundredths of one percent]~~ the following
25 percentages of gasoline taxes, exclusive of penalties and
interest, collected pursuant to the Gasoline Tax Act:

(1) from August 1, 1997 through July 31, 1998,
twenty-five hundredths of one percent;

(2) from August 1, 1998 through July 31, 1999,
twenty-three hundredths of one percent;

(3) from August 1, 1999 through July 31, 2000,
twenty-two hundredths of one percent;

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1 (4) from August 1, 2000 through July 31, 2001,
2 twenty-one hundredths of one percent; and
3 (5) after July 31, 2001, two-tenths of one
4 percent."

5 Section 3. Section 7-1-6.8 NMSA 1978 (being Laws 1983,
6 Chapter 211, Section 13, as amended) is amended to read:

7 "7-1-6.8. DISTRIBUTION--MOTORBOAT FUEL TAX FUND.--A
8 distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to
9 the motorboat fuel tax fund in an amount equal to ~~[thirteen~~
10 ~~hundredths of one percent]~~ the following percentages of the net
11 receipts attributable to the gasoline tax:

12 A. from August 1, 1997 through July 31, 1998, twelve
13 hundredths of one percent;

14 B. from August 1, 1998 through July 31, 1999, twelve
15 hundredths of one percent;

16 C. from August 1, 1999 through July 31, 2000, eleven
17 hundredths of one percent;

18 D. from August 1, 2000 through July 31, 2001, one-tenth
19 of one percent; and

20 E. after July 31, 2001, one-tenth of one percent."

21 Section 4. Section 7-1-6.9 NMSA 1978 (being Laws 1991,
22 Chapter 9, Section 11, as amended) is amended to read:

23 "7-1-6.9. DISTRIBUTION OF GASOLINE TAXES TO MUNICIPALITIES
24 AND COUNTIES.--

25 A. A distribution pursuant to Section 7-1-6.1 NMSA 1978
shall be made in an amount equal to ~~[ten and thirty-eight~~
~~hundredths percent]~~ the following percentages of the net receipts
attributable to the taxes, exclusive of penalties and interest,

1 imposed by the Gasoline Tax Act:

2 (1) from August 1, 1997 through July 31, 1998,
3 nine and eight-tenths percent;

4 (2) from August 1, 1998 through July 31, 1999,
5 nine and three-tenths percent;

6 (3) from August 1, 1999 through July 31, 2000,
7 eight and eighty-two hundredths percent;

8 (4) from August 1, 2000 through July 31, 2001,
9 eight and four-tenths percent; and

10 (5) after July 31, 2001, eight and two hundredths
11 percent.

12 B. The amount determined in Subsection A of this
13 section shall be distributed as follows:

14 (1) ninety percent of the amount shall be paid to
15 the treasurers of municipalities and H class counties in the
16 proportion that the taxable motor fuel sales in each of the
17 municipalities and H class counties bears to the aggregate taxable
18 motor fuel sales in all of these municipalities and H class
19 counties; and

20 (2) ten percent of the amount shall be paid to
21 the treasurers of the counties, including H class counties, in the
22 proportion that the taxable motor fuel sales outside of
23 incorporated municipalities in each of the counties bears to the
24 aggregate taxable motor fuel sales outside of incorporated
25 municipalities in all of the counties.

26 C. This distribution shall be paid into the municipal
27 treasury or county general fund for general purposes or for any
28 special purposes designated by the governing body of the

1 municipality or county. Any municipality or H class county that
2 has created or that creates a "street improvement fund" to which
3 gasoline tax revenues or distributions are irrevocably pledged
4 under Sections 3-34-1 through 3-34-4 NMSA 1978 or that has pledged
5 all or a portion of gasoline tax revenues or distributions to the
6 payment of bonds shall receive its proportion of the distribution
7 of revenues under this section impressed with and subject to these
8 pledges. "

8 Section 5. Section 7-1-6.19 NMSA 1978 (being Laws 1991,
9 Chapter 9, Section 15, as amended) is amended to read:

10 "7-1-6.19. DISTRIBUTION--COUNTY GOVERNMENT ROAD FUND
11 CREATED. --

12 A. There is created in the state treasury the "county
13 government road fund".

14 B. A distribution pursuant to Section 7-1-6.1 NMSA 1978
15 shall be made to the county government road fund in an amount equal
16 to ~~[five and seventy-six hundredths percent]~~ the following
percentages of the net receipts attributable to the gasoline tax:

17 (1) from August 1, 1997 through July 31, 1998,
18 five and forty-four hundredths percent;

19 (2) from August 1, 1998 through July 31, 1999,
20 five and fifteen hundredths percent;

21 (3) from August 1, 1999 through July 31, 2000,
22 four and nine-tenths percent;

23 (4) from August 1, 2000 through July 31, 2001,
24 four and sixty-six hundredths percent; and

25 (5) after July 31, 2001, four and forty-five
hundredths percent."

1 Section 6. Section 7-1-6.27 NMSA 1978 (being Laws 1991,
2 Chapter 9, Section 20, as amended) is amended to read:

3 "7-1-6.27. DISTRIBUTION--MUNICIPAL ROADS. --

4 A. A distribution pursuant to Section 7-1-6.1 NMSA 1978
5 shall be made to municipalities for the purposes and amounts
6 specified in this section in an aggregate amount equal to ~~five and~~
7 ~~seventy-six hundredths percent]~~ the following percentages of the
8 net receipts attributable to the gasoline tax:

9 (1) from August 1, 1997 through July 31, 1998,
10 five and forty-four hundredths percent;

11 (2) from August 1, 1998 through July 31, 1999,
12 five and fifteen hundredths percent;

13 (3) from August 1, 1999 through July 31, 2000,
14 four and nine-tenths percent;

15 (4) from August 1, 2000 through July 31, 2001,
16 four and sixty-six hundredths percent; and

17 (5) after July 31, 2001, four and forty-five
18 hundredths percent.

19 B. The distribution authorized in this section shall be
20 used for the following purposes:

21 (1) reconstructing, resurfacing, maintaining,
22 repairing or otherwise improving existing alleys, streets, roads or
23 bridges, or any combination of the foregoing; or laying off,
24 opening, constructing or otherwise acquiring new alleys, streets,
25 roads or bridges, or any combination of the foregoing; provided
that any of the foregoing improvements may include, but are not
limited to, the acquisition of rights of way; and

(2) for expenses of purchasing, maintaining and

1 operating transit operations and facilities, for the operation of a
2 transit authority established by the municipal transit law and for
3 the operation of a vehicle emission inspection program. A
4 municipality may engage in the business of the transportation of
5 passengers and property within the political subdivision by
6 whatever means the municipality may decide and may acquire cars,
7 trucks, motor buses and other equipment necessary for operating the
8 business. A municipality may acquire land, erect buildings and
9 equip the buildings with all the necessary machinery and facilities
10 for the operation, maintenance, modification, repair and storage of
11 the cars, trucks, motor buses and other equipment needed. A
12 municipality may do all things necessary for the acquisition and
13 the conduct of the business of public transportation.

14 C. For the purposes of this section:

15 (1) "computed distribution amount" means the
16 distribution amount calculated for a municipality for a month
17 pursuant to Paragraph (2) of Subsection D of this section prior to
18 any adjustments to the amount due to the provisions of Subsections
19 E and F of this section;

20 (2) "floor amount" means four hundred seventeen
21 dollars (\$417);

22 (3) "floor municipality" means a municipality
23 whose computed distribution amount is less than the floor amount;
24 and

25 (4) "full distribution municipality" means a
municipality whose population at the last federal decennial census
was at least two hundred thousand.

D. Subject to the provisions of Subsections E and F of

1 this section, each municipality shall be distributed a portion of
 2 the aggregate amount distributable under this section in an amount
 3 equal to the greater of:

4 (1) the floor amount; or

5 (2) eighty-five percent of the aggregate amount
 6 distributable under this section times a fraction, the numerator of
 7 which is the municipality's reported taxable gallons of gasoline
 8 for the immediately preceding state fiscal year and the denominator
 9 of which is the reported total taxable gallons for all
 municipalities for the same period.

10 E. Fifteen percent of the aggregate amount
 11 distributable under this section shall be referred to as the
 12 "redistribution amount". Beginning in August 1990, and each month
 13 thereafter, from the redistribution amount there shall be taken an
 14 amount sufficient to increase the computed distribution amount of
 15 every floor municipality to the floor amount. In the event that
 16 the redistribution amount is insufficient for this purpose, the
 17 computed distribution amount for each floor municipality shall be
 18 increased by an amount equal to the redistribution amount times a
 19 fraction, the numerator of which is the difference between the
 20 floor amount and the municipality's computed distribution amount
 21 and the denominator of which is the difference between the product
 22 of the floor amount multiplied by the number of floor
 municipalities and the total of the computed distribution amounts

23 F. If a balance remains after the redistribution amount
 24 has been reduced pursuant to Subsection E of this section, there
 25 shall be added to the computed distribution amount of each

.118592.2

1 municipality that is neither a full distribution municipality nor a
2 floor municipality an amount that equals the balance of the
3 redistribution amount times a fraction, the numerator of which is
4 the computed distribution amount of the municipality and the
5 denominator of which is the sum of the computed distribution
6 amounts of all municipalities that are neither full distribution
municipalities nor floor municipalities. "

7 Section 7. Section 7-1-6.28 NMSA 1978 (being Laws 1991,
8 Chapter 9, Section 22, as amended) is amended to read:

9 "7-1-6.28. DISTRIBUTION--MUNICIPAL ARTERIAL PROGRAM OF LOCAL
10 GOVERNMENTS ROAD FUND.--A distribution pursuant to Section 7-1-6.1
11 NMSA 1978 shall be made to the municipal arterial program of the
12 local governments road fund created in Section 67-3-28.2 NMSA 1978
13 in an amount equal to ~~[one and forty-four hundredths percent]~~ the
14 following percentages of the net receipts attributable to the
gasoline tax:

15 A. from August 1, 1997 through July 31, 1998, one and
16 thirty-six hundredths percent;

17 B. from August 1, 1998 through July 31, 1999, one and
18 twenty-nine hundredths percent;

19 C. from August 1, 1999 through July 31, 2000, one and
20 twenty-two hundredths percent;

21 D. from August 1, 2000 through July 31, 2001, one and
22 seventeen hundredths percent; and

23 E. after July 31, 2001, one and eleven hundredths
percent. "

24 Section 8. Section 7-1-6.39 NMSA 1978 (being Laws 1995,
25 Chapter 6, Section 9) is amended to read:

1 "7-1-6.39. DISTRIBUTION OF SPECIAL FUEL EXCISE TAX TO LOCAL
2 GOVERNMENTS ROAD FUND.--A distribution pursuant to Section 7-1-6.1
3 NMSA 1978 shall be made to the local governments road fund in an
4 amount equal to [~~eleven and eleven hundredths percent~~] the
5 following percentages of the net receipts attributable to the
6 taxes, exclusive of penalties and interest, from the special fuel
excise tax imposed by the Special Fuels Supplier Tax Act:

7 A. from August 1, 1997 through July 31, 2000, ten and
8 fifty-three hundredths percent; and

9 B. after July 31, 2000, ten percent."

10 Section 9. Section 7-13-3 NMSA 1978 (being Laws 1971,
11 Chapter 207, Section 3, as amended) is amended to read:

12 "7-13-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
13 "GASOLINE TAX".--

14 A. For the privilege of receiving gasoline in this
15 state, there is imposed an excise tax at a rate provided in
16 Subsection B of this section on each gallon of gasoline
received in New Mexico.

17 B. The tax imposed by Subsection A of this section
18 shall be [~~seventeen cents (\$.17)~~] imposed at the following rates
per gallon received in New Mexico:

19 (1) from July 1, 1997 through June 30, 1998,
20 eighteen cents (\$.18);

21 (2) from July 1, 1998 through June 30, 1999,
22 nineteen cents (\$.19);

23 (3) from July 1, 1999 through June 30, 2000,
24 twenty cents (\$.20);

25 (4) from July 1, 2000 through June 30, 2001,

HTC/HB 1059, et al.

1 twenty-one cents (\$.21); and

2 (5) after June 30, 2001, twenty-two cents (\$.22).

3 C. The tax imposed by this section may be called the
4 "gasoline tax".

5 Section 10. Section 7-16A-3 NMSA 1978 (being Laws 1992,
6 Chapter 51, Section 3, as amended) is amended to read:

7 "7-16A-3. IMPOSITION AND RATE OF TAX--DENOMINATION AS
8 SPECIAL FUEL EXCISE TAX. --

9 A. For the privilege of receiving or using special fuel
10 in this state, there is imposed an excise tax at a rate provided in
11 Subsection B of this section on each gallon of special fuel
12 received in New Mexico.

13 B. The tax imposed by Subsection A of this section
14 shall be [~~eighteen cents (\$.18)~~] imposed at the following rates per
15 gallon of special fuel received or used in New Mexico:

16 (1) from July 1, 1997 through June 30, 2000,
17 nineteen cents (\$.19); and

18 (2) after June 30, 2000, twenty cents (\$.20).

19 C. The tax imposed by this section may be called the
20 "special fuel excise tax".

21 Section 11. Section 67-3-59.1 NMSA 1978 (being Laws 1989,
22 Chapter 157, Section 1, as amended) is amended to read:

23 "67-3-59.1. STATE HIGHWAY DEBENTURES--ISSUANCE--LIMITS--
24 APPROVAL--COUPONS. --

25 A. In order to provide funds to finance state highway
projects, including state highway projects that are required for
the waste isolation pilot project and are eligible for federal
reimbursement or payment as authorized by federal legislation, the

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1 state highway commission is authorized to issue bonds from time to
2 time, payable from:

3 (1) federal funds, not otherwise obligated, that
4 are paid into the state road fund;

5 (2) a county or municipality's contribution, if
6 any, to the expense of a project authorized in Paragraph (3) of
7 Subsection C of this section as determined by a cooperative
8 agreement made pursuant to Section 67-3-28 NMSA 1978, which
9 contribution shall be deposited in the state road fund; and

10 (3) the proceeds of the collection of [gasoline
11 excise] taxes and [motor vehicle registration] fees that are
12 required by law to be paid into the state road fund and not
13 otherwise pledged solely to the payment of outstanding bonds and
14 debentures.

15 B. The total aggregate outstanding principal amount of
16 bonds issued from time to time pursuant to this section, secured by
17 or payable from [~~the gasoline excise taxes and motor vehicle~~
18 ~~registration fees] federal funds not otherwise obligated that are
19 paid into the state road fund, county or municipal contributions
20 deposited in the state road fund pursuant to a cooperative
21 agreement and the proceeds from the collection of taxes and fees
22 required by law to be paid into the state road fund shall not,
23 without additional authorization of the state legislature, exceed
24 [one hundred fifty million dollars (\$150,000,000)] at any given
25 time, subject to the [following] provisions of Subsection C of this
section, the following amounts:~~

(1) prior to July 1, 1998, three hundred million
dollars (\$300,000,000);

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1 (2) from July 1, 1998 through June 30, 1999, four
2 hundred million dollars (\$400,000,000); and

3 (3) after June 30, 1999, one billion dollars
4 (\$1,000,000,000).

5 C. The total aggregate outstanding principal amount of
6 bonds authorized pursuant to Subsection B of this section shall be
7 subject to the following provisions:

8 (1) the total aggregate outstanding principal
9 amount of bonds issued for state highway projects that are required
10 for the waste isolation pilot project and are eligible for federal
11 reimbursement or payment as authorized by federal legislation shall
12 not exceed one hundred million dollars (\$100,000,000); ~~and]~~

13 (2) the total aggregate outstanding principal
14 amount of bonds issued for state highway projects, other than state
15 highway projects that are required for the waste isolation pilot
16 project, and are eligible for federal reimbursement or payment as
17 authorized by federal legislation shall not exceed:

18 (a) prior to January 1, 1997, fifty million
19 dollars (\$50,000,000);

20 (b) from January 1, 1997 to July 1, 1998,
21 two hundred million dollars (\$200,000,000);

22 (c) from July 1, 1998 through June 30, 1999,
23 three hundred million dollars (\$300,000,000); and

24 (d) after June 30, 1999, nine hundred
25 million dollars (\$900,000,000); and

(3) the proceeds from the sale of the bonds after
January 1, 1997 pursuant to Subparagraphs (b) through (d) of
Paragraph (2) of this subsection shall be used for planning.

.118592.2

1 designing, engineering, constructing and acquiring rights of way
2 for the following projects:

3 (a) the reconstruction of the interstate 40
4 and interstate 25 interchange in Albuquerque;

5 (b) the limited-access construction and
6 necessary interchanges for United States highway 70 from Las Cruces
7 east to White Sands missile range road;

8 (c) the four-lane construction of United
9 States highway 70;

10 (d) construction of the Santa Fe relief
11 route and required interchanges;

12 (e) the four-lane construction and
13 improvement of state highway 44 from Bernalillo to Bloomfield;

14 (f) the four-lane construction of United
15 States highway 285 from Clines Corners to Carlsbad;

16 (g) construction of a new east/west
17 connecting route from state road 47 to interstate 25 south of Los
18 Lunas;

19 (h) improvement of United States highway 84
20 and 285 from Santa Fe to Pojoaque;

21 (i) construction of the Silver City relief
22 route;

23 (j) construction of the Alamogordo relief
24 route; and

25 (k) construction of the Albuquerque
northwest relief route.

D. Included in the total aggregate of outstanding
principal amount of bonds authorized for issuance after January 1,

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1 1997 by the state highway commission for state highway projects in
2 Paragraph (3) of Subsection C of this section is authorization for
3 the state highway commission to issue an amount of bonds that the
4 commission, subject to the provisions of this section, determines
5 can be serviced with an amount approximately equal to the net
6 receipts attributable to two cents (\$.02) of the gasoline tax
7 distributed by law into the state road fund.

7 ~~[C.]~~ E. The state highway commission may issue bonds to
8 refund other bonds issued pursuant to this section by exchange or
9 current or advance refunding; provided that bonds issued after
10 January 1, 1997 pursuant to Subparagraphs (b) through (d) of
11 Paragraph (2) of Subsection C and to Subsection D of this section
12 shall have a maturity of no more than ten years from the date of
13 issuance.

13 ~~[D.]~~ F. Each series of bonds shall have a maturity of
14 no more than twenty-five years from the date of issuance. The
15 state highway commission shall determine all other terms, covenants
16 and conditions of the bonds; provided that the bonds shall not be
17 issued pursuant to this section unless the state board of finance
18 approves the issuance of the bonds and the principal amount of and
19 interest rate or maximum net effective interest rate on the bonds.

19 ~~[E.]~~ G. The bonds shall be executed with the manual or
20 facsimile signatures of the chairman of the state highway
21 commission, countersigned by the state treasurer and attested to by
22 the secretary of the state highway commission, with the seal of the
23 state highway commission imprinted or otherwise affixed to the
24 bonds.

25 ~~[F.]~~ H. Proceeds of the bonds may be used to pay

1 expenses incurred in the preparation, issuance and sale of the
 2 bonds and, together with the earnings on the proceeds of the bonds,
 3 may be used to pay rebate, penalty, interest and other obligations
 4 relating to the bonds and the proceeds of the bonds under the
 Internal Revenue Code of 1986, as amended.

5 ~~[G.]~~ I. The bonds may be sold at public or private
 6 sale. If sold at public sale, a notice of the time and place of
 7 sale shall be published in a newspaper of general circulation in
 8 the state, and in any other newspaper determined in the resolution
 9 authorizing the issuance of the bonds, once each week for two
 10 consecutive weeks prior to the date of sale. The bonds may be
 purchased by the state treasurer or state investment officer.

11 ~~[H.]~~ J. This section is full authority for the issuance
 12 and sale of the bonds, and the bonds shall not be invalid for any
 13 irregularity or defect in the proceedings for their issuance and
 14 sale and shall be incontestable in the hands of bona fide
 15 purchasers or holders of the bond for value.

16 ~~[I.]~~ K. The bonds shall be legal investments for any
 17 person or board charged with the investment of public funds and may
 18 be accepted as security for any deposit of public money and, with
 19 the interest thereon, are exempt from taxation by the state and any
 20 political subdivision or agency of the state.

21 L. Any law authorizing the imposition or distribution
 22 of taxes or fees paid into the state road fund or that affects
 23 those taxes and fees shall not be amended or repealed or otherwise
 24 directly or indirectly modified so as to impair any outstanding
 25 bonds secured by a pledge of revenues from those taxes and fees
paid into the state road fund, unless the bonds have been

1 discharged in full or provisions have been made for a full
2 discharge. In addition, while any bonds issued by the state
3 highway commission pursuant to the provisions of this section
4 remain outstanding, the powers or duties of the commission shall
5 not be diminished or impaired in any manner that will affect
6 adversely the interests and rights of the holder of such bonds.

7 M Bonds issued pursuant to this section shall be paid
8 solely from federal funds not otherwise obligated, taxes and fees
9 and county and municipal contributions deposited into the state
10 road fund and shall not constitute a general obligation of the
11 state."

12 Section 12. Section 67-3-65 NMSA 1978 (being Laws 1973,
13 Chapter 145, Section 1, as amended) is amended to read:

14 "67-3-65. STATE ROAD FUND CREATED. --

15 A. The "state road fund" is created within the state
16 treasury to which shall be credited all receipts authorized by law
17 to be paid into it. No income earned on the fund shall be
18 transferred to another fund. For the 1999 and subsequent fiscal
19 years, money in the state road fund after payment of the
20 administrative fee pursuant to Subsection B of this section shall
21 be used solely for highway and transportation programs and purposes
22 administered by the state highway and transportation department.

23 B. For July 1998 and subsequent months, to defray the
24 costs of administering the collection of taxes and fees that
25 constitute the state road fund, an administrative fee of three
percent is imposed on revenues deposited in the state road fund.
The administrative fee shall be imposed on all revenues deposited
each month in the state road fund other than federal funds, bond

1 proceeds and county and municipal contributions pursuant to a
2 cooperative agreement. The department shall transmit the fee to
3 the state treasurer for deposit in the general fund no later than
4 the tenth day of the month following the month for which the fee
5 was calculated."

6 Section 13. REPEAL. --That version of Section 7-13-3 NMSA
7 1978 (being Laws 1995, Chapter 6, Section 11) that is to become
8 effective July 1, 2003 is repealed.

9 Section 14. EFFECTIVE DATE. --

10 A. The effective date of the provisions of Sections 2
11 through 8 of this act is August 1, 1997.

12 B. The effective date of the provisions of Sections 9
13 through 13 of this act is July 1, 1997.

Underscored material = new
[bracketed material] = delete

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**State of New Mexico
House of Representatives**

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 14, 1997

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE TRANSPORTATION COMMITTEE SUBSTITUTE FOR
HOUSE BILLS 1059, 595, 855, 1274 and 1332

has had it under consideration and reports same with
recommendation that it DO PASS, amended as follows:

1. On page 6, line 11, strike "five and forty-four hundredths"
and insert in lieu thereof "five and sixty-eight hundredths".

2. On page 6, line 13, strike "five and fifteen hundredths"
and insert in lieu thereof "five and sixty-one hundredths".

3. On page 6, line 15, strike "four and nine-tenths" and
insert in lieu thereof "five and fifty-two hundredths".

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

HTRC/HTCS/HB 1059, et al

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4. On page 6, line 17, strike "four and sixty-six hundredths" and insert in lieu thereof "five and forty-eight hundredths".

5. On page 6, lines 18 and 19, strike "four and forty-five hundredths" and insert in lieu thereof "five and thirty-nine hundredths".

6. On page 7, line 4, strike "five and forty-four hundredths" and insert in lieu thereof "five and sixty-eight hundredths".

7. On page 7, line 6, strike "five and fifteen hundredths" and insert in lieu thereof "five and sixty-one hundredths".

8. On page 7, line 8, strike "four and nine-tenths" and insert in lieu thereof "five and fifty-two hundredths".

9. On page 7, line 10, strike "four and sixty-six hundredths" and insert in lieu thereof "five and forty-eight hundredths".

10. On page 7, lines 11 and 12, strike "four and forty-five hundredths" and insert in lieu thereof "five and thirty-nine hundredths". ,

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FORTY-THIRD LEGISLATURE

HTC/HB 1059, et al. FIRST SESSION, 1997

HTC/HTCS/HB 1059, et al

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and thence referred to the APPROPRIATIONS AND FINANCE
COMMITTEE.

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 8 For 3 Against

Yes: 8
No: Gubbels, Parsons, Russell
Excused: Lovejoy, Sandoval
Absent: None

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

HTRC/HTCS/HB 1059, et al

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 17, 1997

Mr. President:

Your WAYS AND MEANS COMMITTEE, to whom has been referred

HOUSE TRANSPORTATION COMMITTEE SUBSTITUTE FOR
HOUSE BILLS 1059, 595, 855, 1274 & 1332, as amended

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

Respectfully submitted,

Carlos R. Cisneros, Chairman

FORTY- THIRD LEGISLATURE

HTC/HB 1059, et al. FIRST SESSION, 1997

HTC/HTCS/HB 1059, et al

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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 6 For 1 Against

Yes: 6

No: Kidd

Excused: McSorley, Nava

Absent: None

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

HB 1059/a

March 19, 1997

Mr. President:

Your FINANCE COMMITTEE, to whom has been referred

HOUSE TRANSPORTATION COMMITTEE SUBSTITUTE
FOR HOUSE BILL 1059, et al, as amended

has had it under consideration and reports same with recommendation
that it DO PASS, amended as follows:

1. On page 16, between lines 13 and 14, insert the following
new subparagraphs:

"(i) improvement of United States highway 54;

(j) improvement of United States highway 666;".

2. Reletter the succeeding subparagraphs accordingly.

Respectfully submitted,

HTC/HB 1059, et al.

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

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SFC/HB 1059

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Ben D. Altamirano, Chairman

Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 6 For 1 Against

Yes: 6

No: Lyons

Excused: Aragon, Eisenstadt, McKibben, Romero

Absent: None

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

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SFC/HB 1059

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