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HOUSE BILL 1335

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

INTRODUCED BY

RON GENTRY

AN ACT

RELATING TO TAXATION; ENACTING THE COUNTY LOCAL OPTION GASOLINE  
TAX ACT.

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

Section 1. SHORT TITLE. -- This act may be cited as the  
"County Local Option Gasoline Tax Act".

Section 2. DEFINITIONS. -- As used in the County Local  
Option Gasoline Tax Act:

A. "county" means any county, including an H class  
county;

B. "governing body" means the board of county  
commissioners of the county or the county council of an H class  
county; and

C. "person" means an individual or any other legal  
entity.

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1           Section 3. COUNTY LOCAL OPTION GASOLINE TAX--  
2 AUTHORIZATION-- IMPOSITION-- RATE-- ELECTION. --

3           A. The majority of the members of the governing body  
4 may adopt an ordinance imposing a tax in increments of one cent  
5 (\$.01) per gallon up to a maximum of three cents (\$.03) per  
6 gallon on each gallon of gasoline sold at retail within the  
7 county and upon which gasoline taxes are imposed in accordance  
8 with the Gasoline Tax Act. The amount of the tax and the  
9 purposes for which the proceeds shall be used shall be stated in  
10 the ordinance. The tax imposed by this section is to be  
11 referred to as the "county local option gasoline tax" and is in  
12 addition to the tax imposed in the Gasoline Tax Act.

13           B. The ordinance imposing a county local option  
14 gasoline tax shall not go into effect until after an election is  
15 held and a simple majority of the qualified electors of the  
16 county voting on the issue votes in favor of imposing a county  
17 local option gasoline tax. The governing body shall adopt a  
18 resolution calling for an election on the question of imposing a  
19 county local option gasoline tax within sixty days of the date  
20 the ordinance is adopted. Such question may be submitted to the  
21 electors and voted upon as a separate question at any general  
22 election or at any special election called for that purpose by  
23 the governing body. A special election upon the question shall  
24 be called, held, conducted and canvassed in substantially the  
25 same manner as provided by law for general elections. If the

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1 question of imposing a county local option gasoline tax fails,  
2 the governing body shall not again propose a county local option  
3 gasoline tax ordinance for a period of one year after the  
4 election. A certified copy of an ordinance imposing a county  
5 local option gasoline tax shall be submitted to the taxation and  
6 revenue department within five days after the ordinance is  
7 adopted in an election called for that purpose.

8 Section 4. USE OF PROCEEDS.--The proceeds from the county  
9 local option gasoline tax shall be administered by the governing  
10 body and disbursed by the county treasurer as follows:

11 A. thirty percent of the revenue shall be  
12 transmitted to the state treasurer for deposit in the local  
13 governments road fund; and

14 B. seventy percent of the revenue shall be retained  
15 by the county and be deposited in the county road fund to be  
16 used for road projects in the county.

17 Section 5. ORDINANCE MUST CONFORM TO CERTAIN PROVISIONS OF  
18 THE GASOLINE TAX ACT.--Any ordinance imposing a county local  
19 option gasoline tax shall contain or adopt by reference the same  
20 definitions and the same provisions relating to deductions,  
21 refunds and credits as are contained in the Gasoline Tax Act.

22 Section 6. REGISTRATION REQUIRED.--Each person selling  
23 gasoline at retail in a county that imposes a county local  
24 option gasoline tax shall register with the county as a seller  
25 of gasoline at retail.



# State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

March 4, 1997

Mr. Speaker:

Your TRANSPORTATION COMMITTEE, to whom has been referred

HOUSE BILL 1335

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,

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Daniel P. Silva, Chairman

**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 1 Against

Yes: 7

No: Russell

Excused: Corley, Rodella, Watchman, Whitaker

Absent: None

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