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SENATE BILL 1114

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

INTRODUCED BY

BEN D. ALTAMIRANO

AN ACT

RELATING TO TAXATION; PROVIDING PERMISSION FOR COUNTIES TO USE THE COUNTY INDIGENT HOSPITAL CLAIMS FUND REVENUE FOR GENERAL HEALTH AND SAFETY PURPOSES IN CERTAIN CIRCUMSTANCES; PROVIDING A SAFEGUARD.

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

Section 1. Section 7-20E-9 NMSA 1978 (being Laws 1983, Chapter 213, Section 30, as amended) is amended to read:

"7-20E-9. COUNTY GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE RATE--INDIGENT FUND REQUIREMENTS. --

A. ~~[The]~~ A majority of the members of the governing body of ~~[any]~~ a county may enact an ordinance imposing an excise tax not to exceed a rate of three-eighths of one percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. ~~[Any]~~

Underscored material = new
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1 An ordinance imposing an excise tax pursuant to this section
2 shall impose the tax in independent increments of one-eighth
3 percent, which shall be separately denominated as "first one-
4 eighth", "second one-eighth" and "third one-eighth",
5 respectively, not to exceed an aggregate amount of three-eighths
6 percent.

7 B. [~~This~~] The tax authorized in Subsection A of this
8 section is to be referred to as the "county gross receipts tax".

9 C. [~~Any~~] A class A county with a county hospital
10 operated and maintained pursuant to a lease with a state
11 educational institution named in Article 12, Section 11 of the
12 constitution of New Mexico enacting the second or third one-
13 eighth increment of county gross receipts tax shall provide,
14 each year that the tax is in effect, not less than one million
15 dollars (\$1,000,000) in funds for each additional increment of
16 one-eighth percent enacted, and that amount shall be dedicated
17 to the support of indigent patients who are residents of that
18 county. Funds for indigent care shall be made available each
19 month of each year the tax is in effect in an amount not less
20 than eighty-three thousand three hundred thirty-three dollars
21 thirty-three cents (\$83,333.33). The interest from the
22 investment of county funds for indigent care may be used for
23 other assistance to indigent persons, not to exceed twenty
24 thousand dollars (\$20,000) for all other assistance in any year.

25 D. [~~Any~~] Except as provided in Subsection E of this

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1 section. a county, except a class A county with a county
2 hospital operated and maintained pursuant to a lease with a
3 state educational institution named in Article 12, Section 11 of
4 the constitution of New Mexico, imposing the second one-eighth
5 increment of county gross receipts tax shall be required to
6 dedicate the entire amount of revenue produced by the imposition
7 of the second one-eighth increment for the support of indigent
8 patients who are residents of that county. Fifty percent of the
9 revenue produced by the imposition of the third one-eighth
10 increment may be used for general purposes. The requirements of
11 this subsection shall apply regardless of the combination or
12 sequence of one-eighth increments enacted. Any county that has
13 imposed the second one-eighth increment or the third one-eighth
14 increment, or both, on January 1, 1996 for support of indigent
15 patients in the county or imposes one or both increments after
16 January 1, 1996 shall deposit the revenue from the second one-
17 eighth increment, if enacted, and at least one-half of the third
18 one-eighth increment, if enacted, in the county indigent
19 hospital claims fund and such revenues shall be expended
20 pursuant to the Indigent Hospital and County Health Care Act.

21 E. Counties that have enacted the second or the
22 second and third one-eighth increments of the county gross
23 receipts tax may elect to use the revenue from that source for
24 health and safety purposes; provided that the county maintain a
25 balance in the county indigent hospital claims fund equal to one

. 115660. 2

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1 hundred ten percent of the previous year's expenditures from the
2 fund. "

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1 FORTY-THIRD LEGISLATURE
2 FIRST SESSION, 1997
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5 March 17, 1997
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7 Mr. President:
8

9 Your WAYS AND MEANS COMMITTEE, to whom has been
10 referred

11 SENATE BILL 1114
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13 has had it under consideration and reports same with
14 recommendation that it DO PASS, and thence referred to the
15 FINANCE COMMITTEE.
16

17 Respectfully submitted,
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22 _____
23 Carlos R. Cisneros, Chairman
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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

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Date _____

The roll call vote was 7 For 0 Against

Yes: 7

No: 0

Excused: McSorley, Nava

Absent: None

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