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SENATE BILL 1165

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

INTRODUCED BY

BILLY J. MCKIBBEN

AN ACT

RELATING TO TAXATION; INCREASING THE RATE OF THE CIGARETTE TAX;  
DISTRIBUTING ADDITIONAL REVENUES TO THE CANCER CENTER AT THE  
UNIVERSITY OF NEW MEXICO SCHOOL OF MEDICINE; ADJUSTING  
DISTRIBUTIONS.

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

Section 1. Section 7-1-6.11 NMSA 1978 (being Laws 1983,  
Chapter 211, Section 16, as amended) is amended to read:

"7-1-6.11. DISTRIBUTIONS OF CIGARETTE TAXES. --

A. A distribution pursuant to Section 7-1-6.1 NMSA  
1978 shall be made to the county and municipality recreational  
fund in an amount equal to [~~four and three quarters~~] four  
percent of the net receipts, exclusive of penalties and  
interest, attributable to the cigarette tax.

B. A distribution pursuant to Section 7-1-6.1 NMSA

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1 1978 shall be made to the county and municipal cigarette tax  
2 fund in an amount equal to [~~nine and one-half~~] eight percent of  
3 the net receipts, exclusive of penalties and interest,  
4 attributable to the cigarette tax.

5 C. A distribution pursuant to Section 7-1-6.1 NMSA  
6 1978 shall be made to the cancer center at the university of New  
7 Mexico school of medicine in an amount equal to [~~four and three-~~  
8 ~~quarters~~] twenty percent of the net receipts, exclusive of  
9 penalties and interest, attributable to the cigarette tax.

10 D. A distribution pursuant to Section 7-1-6.1 NMSA  
11 1978 shall be made to the New Mexico finance authority in an  
12 amount equal to [~~seven and one-eighth~~] six percent of the net  
13 receipts, exclusive of penalties and interest, attributable to  
14 the cigarette tax. "

15 Section 2. Section 7-12-3 NMSA 1978 (being Laws 1971,  
16 Chapter 77, Section 3, as amended) is amended to read:

17 "7-12-3. EXCISE TAX ON CIGARETTES--RATES. --

18 A. For the privilege of selling, giving or consuming  
19 cigarettes in New Mexico, there is levied an excise tax at the  
20 rate of [~~one and five hundredths cents (\$.0105)~~] one and twenty-  
21 five hundredths cents (\$.0125) for each cigarette sold, given or  
22 consumed in this state.

23 B. The tax imposed by this section shall be referred  
24 to as the "cigarette tax". "

25 Section 3. EFFECTIVE DATE. --

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A. The effective date of the provisions of Section 1 of this act is August 1, 1997.

B. The effective date of the provisions of Section 2 of this act is July 1, 1997.

1 FORTY-THIRD LEGISLATURE

2 FIRST SESSION, 1997

SB 1165/a

3  
4  
5 March 3, 1997

6  
7 Mr. President:

8  
9 Your WAYS AND MEANS COMMITTEE, to whom has been  
10 referred

11  
12 SENATE BILL 1165

13  
14 has had it under consideration and reports same with  
15 recommendation that it DO PASS, amended as follows:

16  
17 1. On page 1, line 13, after the semicolon insert:

18  
19 "DISTRIBUTING CIGARETTE TAX REVENUES TO THE UNIVERSITY OF NEW  
20 MEXICO TO ESTABLISH A SPECIAL CHAIR FOR GENETICS RESEARCH;".

21  
22 2. On page 2, line 8, strike "twenty" and insert in lieu  
23 thereof "fifteen".

24  
25 3. On page 2, line 14, strike the quotation mark and between  
lines 14 and 15, insert the following new subsection:

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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SWMC/SB 1165

Page 5

"E. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the board of regents of the university of New Mexico in an amount equal to five percent of the net receipts, exclusive of penalties and interest, attributable to the cigarette tax for the purpose of establishing a special chair for genetics research."

and thence referred to the FINANCE COMMITTEE.

Respectfully submitted,

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Carlos R. Cisneros, Chairman

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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SWMC/SB 1165

Page 6

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 8 For 1 Against

Yes: 8

No: Kidd

Excused: None

Absent: None

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

March 5, 1997

Mr. President:

Your FINANCE COMMITTEE, to whom has been referred

SENATE BILL 1165, as amended

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

Respectfully submitted,

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Ben D. Altamirano, Chairman

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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SWMC/SB 1165

Page 8

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 6 For 0 Against

Yes: 6

No: None

Excused: Aragon, Eisenstadt, Ingle, Lyons, Romero

Absent: None

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