

AN ACT

RELATING TO SMOKING; INCREASING THE RATE OF THE CIGARETTE TAX; PROHIBITING SMOKING IN ALL PUBLIC AREAS IN THE STATE CAPITOL.

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

Section 1. Section 7-12-3 NMSA 1978 (being Laws 1971, Chapter 77, Section 3, as amended) is amended to read:

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

A. For the privilege of selling, giving or consuming cigarettes in New Mexico, there is levied an excise tax at the rate of "one and one-fourth cents (\$.0125)" for each cigarette sold, given or consumed in this state.

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

Section 2. A new section of the Clean Indoor Air Act is enacted to read:

" STATE CAPITOL--SMOKING PROHIBITION.--No part of the state capitol, except private offices "or lounges", shall be designated as a smoking-permitted area."

Section 3. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 1999. _____