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HOUSE BILL 630

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

James G. Taylor

AN ACT

RELATING TO TAXATION; ENACTING A SECTION OF THE GROSS RECEIPTS
AND COMPENSATING TAX ACT TO EXEMPT FROM THE GROSS RECEIPTS TAX
RECEIPTS FROM SPORTS OFFICIATING AT PUBLIC SCHOOL SPORTS
EVENTS.

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

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

" [NEW MATERIAL] EXEMPTION--GROSS RECEIPTS TAX--SPORTS
OFFICIATING.--Exempted from the gross receipts tax are
receipts of a person from providing officiating services for
sports events of a public school."

Section 2. EFFECTIVE DATE.--The effective date of the
provisions of this act is July 1, 1999.

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underscored material = new
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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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6 March 12, 1999
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8 Mr. Speaker:
9

10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred
12

13 HOUSE BILL 630
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15 has had it under consideration and reports same with
16 recommendation that it DO PASS, amended as follows:

17 1. On page 1, line 13, strike "PUBLIC SCHOOL" and insert
18 in lieu thereof "NEW MEXICO ACTIVITIES ASSOCIATION SPONSORED".
19

20 2. On page 1, line 21, after the word "for" insert "New
21 Mexico activities association sponsored".
22

23 3. On page 1, line 22, after the word "events" strike
24 "of a public school".,
25

and thence referred to the APPROPRIATIONS AND FINANCE

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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COMMI TTEE.

Respectfully submitted,

Jerry W. Sandel, Chair man

Adopted _____
(Chi ef Clerk)

Not Adopted _____
(Chi ef Clerk)

Date _____

The roll call vote was 12 For 2 Against

Yes: 12

No: Hawkins, Sandoval

Excused: Burpo

Absent: None

J: \99Bill sWP\H0630

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