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HOUSE BILL 284

44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 200

INTRODUCED BY

R. David Pederson

AN ACT

RELATING TO TAXATION; EXPANDING TO ALL COUNTIES THE
AUTHORIZATION TO IMPOSE A LOCAL LIQUOR EXCISE TAX; AMENDING
SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS.--As used in the Local Liquor
Excise Tax Act:

A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or
mixtures of one or more of the foregoing containing more than
one-half of one percent alcohol, but excluding medicinal
bitters;

~~[B. "county" means a class B county having a~~

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1 ~~population of more than fifty-six thousand but less than~~
2 ~~seventy-five thousand, according to the most recent federal~~
3 ~~decennial census or any subsequent decennial census, and~~
4 ~~having a net taxable value for rate-setting purposes for the~~
5 ~~1988 or any subsequent property tax year of more than five~~
6 ~~hundred million dollars (\$500,000,000) but less than seven~~
7 ~~hundred million dollars (\$700,000,000);~~

8 ~~E.]~~ B. "department" means the taxation and revenue
9 department, the secretary of taxation and revenue or any
10 employee of the department exercising authority lawfully
11 delegated to that employee by the secretary;

12 ~~D.]~~ C. "governing body" means the board of county
13 commissioners of a county;

14 ~~E.]~~ D. "person" means ~~[any]~~ an individual,
15 estate, trust, receiver, cooperative association, club,
16 corporation, company, firm, partnership, joint venture,
17 syndicate or other association; "person" also means, to the
18 extent permitted by law, ~~[any]~~ a federal, state or other
19 governmental unit or subdivision or agency, department or
20 instrumentality thereof;

21 ~~F.]~~ E. "price" means the total amount of money or
22 the reasonable value of other consideration or both paid for
23 alcoholic beverages, inclusive of the amount of any tax paid
24 pursuant to the Liquor Excise Tax Act; and

25 ~~G.]~~ F. "retailer" means ~~[any]~~ a person having a
place of business within the county who sells, offers for
sale or possesses for the purpose of selling alcoholic

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1 beverages within the county."

2 Section 2. Section 7-24-10 NMSA 1978 (being Laws 1989,
3 Chapter 326, Section 3) is amended to read:

4 "7-24-10. AUTHORIZATION TO IMPOSE LOCAL LIQUOR EXCISE
5 TAX--RATE--USE OF PROCEEDS--ELECTION REQUIRED.--

6 A. The majority of the members elected to the
7 governing body may enact an ordinance imposing on any
8 retailer an excise tax on the price paid by the retailer for
9 alcoholic beverages purchased by the retailer upon which the
10 tax imposed by this section has not been paid. The tax may
11 be imposed at a rate not to exceed five percent; provided
12 that any lower rate shall be an even multiple of one percent.
13 The tax imposed under this section may be referred to as the
14 "local liquor excise tax". Any tax imposed under this
15 section shall be for a period of not more than three years
16 from the effective date of the ordinance imposing the tax.

17 B. The governing body at the time of enacting an
18 ordinance imposing the tax authorized in Subsection A of this
19 section shall dedicate the revenue to fund educational
20 programs and prevention and treatment of alcoholism and drug
21 abuse within the county and for no other purpose. After
22 approval of the imposition of a local liquor excise tax by
23 the voters but before the effective date of the ordinance,
24 the governing body shall hold a public meeting for the
25 purpose of inviting comment on and suggestions for the most
appropriate programs on which to expend the revenue produced
by the tax. As applicable, the governing body shall invite

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1 representatives from the appropriate Indian tribes, nations
2 and pueblos to the meeting. If the governing body awards any
3 contract using funds derived from the local liquor excise
4 tax, it shall do so only through a selection process
5 requiring submission of sealed bids or proposals after public
6 notice of the opportunity to submit the sealed bids or
7 proposals.

8 C. The governing body enacting an ordinance
9 imposing the local liquor excise tax shall submit the
10 question of imposing the tax to the qualified voters of the
11 county at a regular or special election.

12 D. Only those voters who are registered within the
13 county shall be permitted to vote. The election shall be
14 called, conducted and canvassed in substantially the same
15 manner as provided by law for general elections.

16 E. If at an election called pursuant to this
17 section a majority of the voters voting on the question
18 [~~vote~~] votes in the affirmative on the question, then the
19 ordinance imposing the local liquor excise tax shall be
20 approved. If at such an election a majority of the voters
21 voting on the question [~~fail~~] fails to approve the question,
22 then the ordinance shall be disapproved and the question
23 required to be submitted by Subsection B of this section
24 shall not be submitted to the voters for a period of at least
25 one year from the date of the election.

F. Any ordinance enacted under the provisions of
this section [~~which~~] that imposes a local liquor excise tax

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1 or changes the rate of tax imposed shall include an effective
2 date, which is the first day of any month [~~which~~] that begins
3 no earlier than ninety days after the date of the election.
4 A certified copy of any ordinance imposing a local liquor
5 excise tax shall be mailed or personally delivered to the
6 department within five days after the ordinance is certified
7 to have been approved by the voters.

8 G. Any ordinance repealing the imposition of a tax
9 under the provisions of this section shall contain an
10 effective date, which is the first day of any month beginning
11 no earlier than sixty days from the date the ordinance
12 repealing the tax is adopted by the governing body. A
13 certified copy of any ordinance repealing a local liquor
14 excise tax shall be mailed or personally delivered to the
15 department within five days of the date the ordinance is
16 adopted."

17 Section 3. EFFECTIVE DATE.--The effective date of the
18 provisions of this act is July 1, 2000.