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SENATE BILL 32

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,  
2000**

INTRODUCED BY

Roman M. Maes III

AN ACT

RELATING TO TAXATION; DECREASING THE LIQUOR EXCISE TAX ON  
BEER MANUFACTURED OR PRODUCED BY A MICROBREWER AND SOLD IN  
NEW MEXICO.

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

Section 1. Section 7-17-5 NMSA 1978 (being Laws 1993,  
Chapter 65, Section 8, as amended) is amended to read:

"7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--  
There is imposed on any wholesaler who sells alcoholic  
beverages on which the tax imposed by this section has not  
been paid an excise tax, to be referred to as the "liquor  
excise tax", at the following rates on alcoholic beverages  
sold:

A. on spirituous liquors, one dollar sixty cents  
(\$1.60) per liter;

B. on beer, except as provided in Subsection E of

.131096.1

underscoring material = new  
~~[bracketed material]~~ = delete

underscored material = new  
~~[bracketed material] = delete~~

1 this section, forty-one cents (\$.41) per gallon;

2 C. on wine, except as provided in Subsections D  
3 and F of this section, forty-five cents (\$.45) per liter;

4 D. on fortified wine, one dollar fifty cents  
5 (\$1.50) per liter;

6 E. on beer manufactured or produced by a  
7 microbrewer and sold in this state, provided that proof is  
8 furnished to the department that the beer was manufactured or  
9 produced by a microbrewer, [~~twenty-five cents (\$.25)~~] eight  
10 cents (\$.08) per gallon;

11 F. on wine manufactured or produced by a small  
12 winer or winegrower and sold in this state, provided that  
13 proof is furnished to the department that the wine was  
14 manufactured or produced by a small winer or winegrower, ten  
15 cents (\$.10) per liter on the first eighty thousand liters  
16 sold and twenty cents (\$.20) per liter on all liters sold  
17 over eighty thousand liters but less than three hundred  
18 seventy-five thousand liters; and

19 G. on cider, forty-one cents (\$.41) per gallon."

20 Section 2. EFFECTIVE DATE.--The effective date of the  
21 provisions of this act is July 1, 2000.