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SENATE BILL 42

44TH LEGISLATURE - STATE OF NEW MEXICO - 2ND SPECIAL SESSION, 2000

INTRODUCED BY

Ben D. Altamirano

AN ACT

RELATING TO TAXATION; AMENDING THE DEFINITION OF SMALL
WINEGROWERS; AMENDING SECTIONS OF THE NMSA 1978; DECLARING AN
EMERGENCY.

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

Section 1. Section 7-17-2 NMSA 1978 (being Laws 1966,
Chapter 49, Section 2, as amended) is amended to read:

"7-17-2. DEFINITIONS.--As used in the 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:

(1) "spirituous liquors" means alcoholic

1 beverages, except fermented beverages such as wine, beer,
2 cider and ale;

3 (2) "beer" means any alcoholic beverage
4 obtained by the fermentation of any infusion or decoction of
5 barley, malt and hops or other cereals in water and includes
6 porter, beer, ale and stout;

7 (3) "cider" means an alcoholic beverage made
8 from the normal alcoholic fermentation of the juice of sound,
9 ripe apples that contains not less than one-half of one
10 percent of alcohol by volume and not more than seven percent
11 of alcohol by volume;

12 (4) "fortified wine" means wine containing
13 more than fourteen percent alcohol by volume when bottled or
14 packaged by the manufacturer, but does not include:

15 (a) wine that is sealed or capped by
16 cork closure and aged two years or more;

17 (b) wine that contains more than
18 fourteen percent alcohol by volume solely as a result of the
19 natural fermentation process and has not been produced with
20 the addition of wine spirits, brandy or alcohol; or

21 (c) vermouth and sherry; and

22 (5) "wine" includes the words "fruit juices"
23 and means alcoholic beverages, other than cider, obtained by
24 the fermentation of the natural sugar contained in fruit or
25 other agricultural products, with or without the addition of
sugar or other products, that do not contain less than one-
half of one percent nor more than twenty-one percent alcohol

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1 by volume;

2 B. "department" means the taxation and revenue
3 department, the secretary of taxation and revenue or any
4 employee of the department exercising authority lawfully
5 delegated to that employee by the secretary;

6 C. "microbrewer" means any person who produces
7 fewer than five thousand barrels of beer in a year;

8 D. "person" means any individual, estate, trust,
9 receiver, cooperative association, club, corporation,
10 company, firm, partnership, joint venture, syndicate or other
11 association; "person" also means, to the extent permitted by
12 law, any federal, state or other governmental unit or
13 subdivision or agency, department or instrumentality thereof;

14 E. "small winer or winegrower" means any person
15 who produces fewer than [~~three hundred seventy five~~] five
16 hundred sixty thousand liters of wine in a year; and

17 F. "wholesaler" means any person holding a license
18 issued under Section 60-6A-1 NMSA 1978 or any person selling
19 alcoholic beverages that were not purchased from a person
20 holding a license issued under Section 60-6A-1 NMSA 1978."

21 Section 2. That version of Section 7-17-5 NMSA 1978
22 (being Laws 1993, Chapter 65, Section 8, as amended)
23 effective on July 1, 2000, is amended to read:

24 "7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--
25 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

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1 excise tax", at the following rates on alcoholic beverages
2 sold:

3 A. on spirituous liquors, one dollar sixty cents
4 (\$1.60) per liter;

5 B. on beer, except as provided in Subsection E of
6 this section, forty-one cents (\$.41) per gallon;

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

9 D. on fortified wine, one dollar fifty cents
10 (\$1.50) per liter;

11 E. on beer manufactured or produced by a
12 microbrewer and sold in this state, provided that proof is
13 furnished to the department that the beer was manufactured or
14 produced by a microbrewer, eight cents (\$.08) per gallon;

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

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

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

Section 4. EMERGENCY.--It is necessary for the public
peace, health and safety that this act take effect

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