

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 210

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Ben Lujan

AN ACT

**RELATING TO THE DISTRIBUTION OF GASOLINE TAXES TO
MUNICIPALITIES AND COUNTIES; PROVIDING AN EXCEPTION FOR
MUNICIPALITIES WITH A POPULATION LESS THAN THREE THOUSAND;
AMENDING A SECTION OF THE NMSA 1978.**

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

**Section 1. Section 7-1-6.9 NMSA 1978 (being Laws 1991,
Chapter 9, Section 11, as amended) is amended to read:**

**"7-1-6.9. DISTRIBUTION OF GASOLINE TAXES TO
MUNICIPALITIES AND COUNTIES. --**

**A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made in an amount equal to ten and thirty-eight
hundredths percent of the net receipts attributable to the
taxes, exclusive of penalties and interest, imposed by the
Gasoline Tax Act.**

. 135057. 1

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 B. Except as provided in Subsection D of this
2 section, the amount determined in Subsection A of this section
3 shall be distributed as follows:

4 (1) ninety percent of the amount shall be
5 paid to the treasurers of municipalities and H class counties
6 in the proportion that the taxable motor fuel sales in each of
7 the municipalities and H class counties bears to the aggregate
8 taxable motor fuel sales in all of these municipalities and H
9 class counties; and

10 (2) ten percent of the amount shall be paid
11 to the treasurers of the counties, including H class counties,
12 in the proportion that the taxable motor fuel sales outside of
13 incorporated municipalities in each of the counties bears to
14 the aggregate taxable motor fuel sales outside of incorporated
15 municipalities in all of the counties.

16 C. This distribution shall be paid into a separate
17 road fund in the municipal treasury or county road fund for
18 expenditure only for construction, reconstruction, resurfacing
19 or other improvement or maintenance of public roads, streets,
20 alleys or bridges, including right-of-way and materials
21 acquisition. Money distributed pursuant to this section may
22 be used by a municipality or county to provide matching funds
23 for projects subject to cooperative agreements entered into
24 with the state highway and transportation department pursuant
25 to Section 67-3-28 NMSA 1978. Any municipality or H class

underscored material = new
[bracketed material] = delete

1 county that has created or that creates a "street improvement
2 fund" to which gasoline tax revenues or distributions are
3 irrevocably pledged under Sections 3-34-1 through 3-34-4 NMSA
4 1978 or that has pledged all or a portion of gasoline tax
5 revenues or distributions to the payment of bonds shall
6 receive its proportion of the distribution of revenues under
7 this section impressed with and subject to these pledges.

8 D. This distribution may be paid into a separate
9 road fund or the general fund of the municipality or county if
10 the municipality or county has a population less than three
11 thousand. "