

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 397

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Patsy G. Trujillo Knauer

AN ACT

RELATING TO TAXATION; PROVIDING ALL COUNTIES WITH AUTHORITY TO IMPOSE A LOCAL LIQUOR EXCISE TAX; AMENDING A SECTION OF THE LOCAL LIQUOR EXCISE TAX ACT.

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

. 140735. 1

underscored material = new
[bracketed material] = delete

1 bitters;

2 B. "county" means [~~a class B county having a~~
3 ~~population of more than fifty six thousand but less than~~
4 ~~seventy five thousand, according to the most recent federal~~
5 ~~decennial census or any subsequent decennial census, and~~
6 ~~having a net taxable value for rate setting purposes for the~~
7 ~~1988 or any subsequent property tax year of more than five~~
8 ~~hundred million dollars (\$500,000,000) but less than seven~~
9 ~~hundred million dollars (\$700,000,000)] every county in the
10 state of New Mexico;~~

11 C. "department" means the taxation and revenue
12 department, the secretary of taxation and revenue or any
13 employee of the department exercising authority lawfully
14 delegated to that employee by the secretary;

15 D. "governing body" means the board of county
16 commissioners of a county;

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

23 F. "price" means the total amount of money or the
24 reasonable value of other consideration or both paid for
25 alcoholic beverages, inclusive of the amount of any tax paid

. 140735. 1

underscored material = new
[bracketed material] = delete

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

pursuant to the Liquor Excise Tax Act; and

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

Section 2. EFFECTIVE DATE. --The effective date of the provisions of this act is July 1, 2002.