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HOUSE BILL 439

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

INTRODUCED BY

Edward C. Sandoval

AN ACT

RELATING TO TAXATION; CHANGING THE DISTRIBUTION OF MOTOR
VEHICLE EXCISE TAX REVENUES; PHASING IN DISTRIBUTIONS TO THE
STATE ROAD FUND AND TO MUNICIPALITIES AND COUNTIES FOR LOCAL
ROAD AND TRANSPORTATION PURPOSES.

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

Section 1. Section 7-14-10 NMSA 1978 (being Laws 1988,
Chapter 73, Section 20, as amended) is amended to read:

"7-14-10. DISTRIBUTION OF PROCEEDS. --

A. The receipts from the tax and any associated
interest and penalties shall be deposited in the "motor
vehicle suspense fund", hereby created in the state treasury.
As of the end of each month, the net receipts attributable to
the tax and associated penalties and interest shall be
distributed ~~[to the general fund]~~ as follows:

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1 (1) for the period from July 1, 2002 through
2 June 30, 2003, two-thirds to the general fund, one-ninth to
3 the state road fund, one-ninth to counties pursuant to
4 Subsection B of this section and one-ninth to municipalities
5 pursuant to Subsection C of this section;

6 (2) for the period from July 1, 2003 through
7 June 30, 2004, one-third to the general fund, two-ninths to
8 the state road fund, two-ninths to counties pursuant to
9 Subsection B of this section and two-ninths to municipalities
10 pursuant to Subsection C of this section; and

11 (3) after June 30, 2004, one-third to the
12 state road fund, one-third to counties pursuant to Subsection
13 B of this section and one-third to municipalities pursuant to
14 Subsection C of this section.

15 B. From the amount allocated to counties pursuant
16 to Subsection A of this section, each county shall receive an
17 amount equal to the proportion that the mileage of public
18 roads maintained by the county is to the total mileage of
19 public roads maintained by all counties in the state. The
20 mileage of public roads maintained by each county shall be
21 determined by the secretary of highway and transportation in
22 accordance with Section 67-3-28.3 NMSA 1978. Amounts
23 distributed to each county in accordance with this subsection
24 shall be used solely for improvement and maintenance of the
25 public roads in the county, acquisition of rights of way and

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1 materials pits or other transportation-related materials and
2 projects.

3 C. From the amount allocated to municipalities
4 pursuant to Subsection A of this section, each municipality
5 shall receive an amount equal to the proportion that the
6 population of the municipality is to the total population of
7 all municipalities in the state. The population used shall be
8 that of the most recent federal decennial census. Amounts
9 distributed to each municipality in accordance with this
10 subsection shall be used by the municipality solely for
11 improvement and maintenance of streets within the
12 municipality; payment of paving assessments against property
13 owned by federal, county or municipal governments; or other
14 transportation-related materials and projects.

15 D. The distributions to counties and
16 municipalities pursuant to Subsection A of this section shall
17 be made by the state treasurer on or before the last day of
18 the month following the month in which the revenues are
19 received. The secretary of highway and transportation shall
20 certify annually to the state treasurer the mileage of public
21 roads maintained by each county. If the certified mileage of
22 a county changes after the annual certification, the secretary
23 of highway and transportation shall notify the state treasurer
24 of the change no later than one month after the change."

25 Section 2. EFFECTIVE DATE.--The effective date of the

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1 provisions of this act is July 1, 2002.

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