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HOUSE BILL 365

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Kandy Cordova

AN ACT

RELATING TO TAXATION; ELIMINATING THE DAILY BED SURCHARGE;
AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-1-2 NMSA 1978 (being Laws 1965,
Chapter 248, Section 2, as amended) is amended to read:

"7-1-2. APPLICABILITY.--The Tax Administration Act
applies to and governs:

A. the administration and enforcement of the
following taxes or tax acts as they now exist or may hereafter
be amended:

- (1) Income Tax Act;
- (2) Withholding Tax Act;
- (3) Venture Capital Investment Act;
- (4) Gross Receipts and Compensating Tax Act

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- 1 and any state gross receipts tax;
- 2 (5) Liquor Excise Tax Act;
- 3 (6) Local Liquor Excise Tax Act;
- 4 (7) any municipal local option gross receipts
5 tax;
- 6 (8) any county local option gross receipts
7 tax;
- 8 (9) Special Fuels Supplier Tax Act;
- 9 (10) Gasoline Tax Act;
- 10 (11) petroleum products loading fee, which fee
11 shall be considered a tax for the purpose of the Tax
12 Administration Act;
- 13 (12) Alternative Fuel Tax Act;
- 14 (13) Cigarette Tax Act;
- 15 (14) Estate Tax Act;
- 16 (15) Railroad Car Company Tax Act;
- 17 (16) Investment Credit Act, Capital Equipment
18 Tax Credit Act, rural job tax credit, Laboratory Partnership
19 with Small Business Tax Credit Act and Technology Jobs Tax
20 Credit Act;
- 21 (17) Corporate Income and Franchise Tax Act;
- 22 (18) Uniform Division of Income for Tax
23 Purposes Act;
- 24 (19) Multistate Tax Compact;
- 25 (20) Tobacco Products Tax Act; and

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1 (21) the telecommunications relay service
2 surcharge imposed by Section 63-9F-11 NMSA 1978, which
3 surcharge shall be considered a tax for the purposes of the Tax
4 Administration Act [~~and~~

5 ~~(22) the daily bed surcharge imposed on~~
6 ~~licensed nursing homes, intermediate care facilities for the~~
7 ~~mentally retarded and residential treatment centers, which~~
8 ~~surcharge shall be considered a tax for purposes of the Tax~~
9 ~~Administration Act until June 30, 2007];~~

10 B. the administration and enforcement of the
11 following taxes, surtaxes, advanced payments or tax acts as
12 they now exist or may hereafter be amended:

- 13 (1) Resources Excise Tax Act;
- 14 (2) Severance Tax Act;
- 15 (3) any severance surtax;
- 16 (4) Oil and Gas Severance Tax Act;
- 17 (5) Oil and Gas Conservation Tax Act;
- 18 (6) Oil and Gas Emergency School Tax Act;
- 19 (7) Oil and Gas Ad Valorem Production Tax Act;
- 20 (8) Natural Gas Processors Tax Act;
- 21 (9) Oil and Gas Production Equipment Ad
22 Valorem Tax Act;
- 23 (10) Copper Production Ad Valorem Tax Act;
- 24 (11) any advance payment required to be made
25 by any act specified in this subsection, which advance payment

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1 shall be considered a tax for the purposes of the Tax
2 Administration Act;

3 (12) Enhanced Oil Recovery Act;

4 (13) Natural Gas and Crude Oil Production
5 Incentive Act; and

6 (14) intergovernmental production tax credit
7 and intergovernmental production equipment tax credit;

8 C. the administration and enforcement of the
9 following taxes, surcharges, fees or acts as they now exist or
10 may hereafter be amended:

11 (1) Weight Distance Tax Act;

12 (2) the workers' compensation fee authorized
13 by Section 52-5-19 NMSA 1978, which fee shall be considered a
14 tax for purposes of the Tax Administration Act;

15 (3) Uniform Unclaimed Property Act (1995);

16 (4) 911 emergency surcharge and the network
17 and database surcharge, which surcharges shall be considered
18 taxes for purposes of the Tax Administration Act;

19 (5) the solid waste assessment fee authorized
20 by the Solid Waste Act, which fee shall be considered a tax for
21 purposes of the Tax Administration Act;

22 (6) the water conservation fee imposed by
23 Section 74-1-13 NMSA 1978, which fee shall be considered a tax
24 for the purposes of the Tax Administration Act; and

25 (7) the gaming tax imposed pursuant to the

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1 Gaming Control Act; and

2 D. the administration and enforcement of all other
3 laws, with respect to which the department is charged with
4 responsibilities pursuant to the Tax Administration Act, but
5 only to the extent that the other laws do not conflict with the
6 Tax Administration Act."

7 Section 2. REPEAL.--Sections 7-1-6.45 and 27-11-6 NMSA
8 1978 (being Laws 2004, Chapter 4, Sections 2 and 1) are
9 repealed.

10 Section 3. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is July 1, 2006.