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HOUSE BILL 850

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

INTRODUCED BY

Janice E. Arnold-Jones

AN ACT

RELATING TO THE CIGARETTE TAX; PROVIDING FOR A TAXATION AND
REVENUE DEPARTMENT OPTION TO SEIZE AND SELL OR DESTROY
UNSTAMPED CIGARETTES; PROVIDING PENALTIES WITH RESPECT TO
UNSTAMPED CIGARETTES.

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

Section 1. Section 7-12-13 NMSA 1978 (being Laws 1971,
Chapter 77, Section 13, as amended) is amended to read:

"7-12-13. PENALTIES.--

A. ~~[Any]~~ A person selling cigarettes in New Mexico
and required by the provisions of Section 7-12-10 NMSA 1978 to
retain invoices who ~~[willfully]~~ fails to retain such invoices
shall, upon conviction, be fined not less than twenty-five
dollars (\$25.00) or more than two hundred dollars (\$200).
Jurisdiction over such actions is granted to the magistrate

.159056.5

underscored material = new
[bracketed material] = delete

underscored material = new
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1 courts.

2 B. ~~[Any]~~ A person who is not a manufacturer of
3 cigarettes who sells cigarettes in New Mexico without the
4 stamps required by Section 7-12-5 NMSA 1978 affixed thereto and
5 without that requirement having been waived under Section
6 7-12-6 NMSA 1978 shall, upon conviction, be fined not less than
7 one hundred dollars (\$100) or more than five hundred dollars
8 (\$500) or imprisoned not more than ninety days in the county
9 jail, or both. Jurisdiction over such actions is granted to
10 the magistrate courts.

11 C. The department ~~[shall]~~ may seize and sell or
12 destroy cigarettes ~~[which]~~ that are not stamped as required by
13 the Cigarette Tax Act. The sale shall be made pursuant to the
14 provisions of Sections 7-1-41 through 7-1-49 and 7-1-51 NMSA
15 1978. The department shall collect the amount of cigarette tax
16 due on ~~[such]~~ unstamped cigarettes ~~[plus fifty percent thereof~~
17 ~~as penalty, from the proceeds of sale]~~ and may impose an
18 additional penalty not to exceed one hundred percent of the
19 cigarette tax due plus five hundred dollars (\$500)."

20 Section 2. EFFECTIVE DATE.--The effective date of the
21 provisions of this act is July 1, 2006.

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