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SENATE BILL 171

51ST LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2014

INTRODUCED BY

George K. Munoz

AN ACT

RELATING TO TAXATION; PROVIDING AN EXCEPTION ON THE REDUCTION
IN HOLD HARMLESS DISTRIBUTIONS FOR CERTAIN MUNICIPALITIES AND
COUNTIES.

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

SECTION 1. Section 7-1-6.46 NMSA 1978 (being Laws 2004,
Chapter 116, Section 1, as amended) is amended to read:

"7-1-6.46. DISTRIBUTION TO MUNICIPALITIES--OFFSET FOR
FOOD DEDUCTION AND HEALTH CARE PRACTITIONER SERVICES
DEDUCTION.--

A. ~~[For a municipality that has not elected to
impose a municipal hold harmless gross receipts tax through an
ordinance and that has a population of less than ten thousand
according to the most recent federal decennial census] A~~
distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be

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1 made to ~~[a municipality]~~ the following municipalities in an
2 amount, subject to any increase or decrease made pursuant to
3 Section 7-1-6.15 NMSA 1978, equal to the ~~[sum of:~~

4 ~~(1) the total deductions claimed pursuant to~~
5 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
6 ~~business locations attributable to the municipality multiplied~~
7 ~~by the sum of the combined rate of all municipal local option~~
8 ~~gross receipts taxes in effect in the municipality for the~~
9 ~~month plus one and two hundred twenty-five thousandths percent;~~
10 ~~and~~

11 ~~(2) the total deductions claimed pursuant to~~
12 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
13 ~~business locations attributable to the municipality multiplied~~
14 ~~by the sum of the combined rate of all municipal local option~~
15 ~~gross receipts taxes in effect in the municipality for the~~
16 ~~month plus one and two hundred twenty-five thousandths percent]~~
17 applicable maximum distribution for each municipality:

18 (1) a municipality that does not have in
19 effect a municipal hold harmless gross receipts tax imposed
20 through an ordinance and that has a population of less than ten
21 thousand according to the most recent federal decennial census;
22 and

23 (2) a municipality that does not have in
24 effect a municipal hold harmless gross receipts tax imposed
25 through an ordinance and is within a class B county and that

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1 county has a population of seventy thousand or more according
2 to the most recent federal decennial census and a property
3 valuation of more than seven hundred thirty million dollars
4 (\$730,000,000) and less than one billion dollars
5 (\$1,000,000,000).

6 B. For a municipality not described in Subsection A
7 of this section, a distribution pursuant to Section
8 7-1-6.1 NMSA 1978 shall be made to the municipality in an
9 amount, subject to any increase or decrease made pursuant to
10 Section 7-1-6.15 NMSA 1978, equal to the ~~[sum of:~~

11 ~~(1) the total deductions claimed pursuant to~~
12 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
13 ~~business locations attributable to the municipality multiplied~~
14 ~~by the sum of the combined rate of all municipal local option~~
15 ~~gross receipts taxes in effect in the municipality on January~~
16 ~~1, 2007 plus one and two hundred twenty-five thousandths~~
17 ~~percent in the following percentages:~~

18 ~~(a) prior to July 1, 2015, one hundred~~
19 ~~percent;~~

20 ~~(b) on or after July 1, 2015 and prior~~
21 ~~to July 1, 2016, ninety-four percent;~~

22 ~~(c) on or after July 1, 2016 and prior~~
23 ~~to July 1, 2017, eighty-eight percent;~~

24 ~~(d) on or after July 1, 2017 and prior~~
25 ~~to July 1, 2018, eighty-two percent;~~

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1 ~~(e) on or after July 1, 2018 and prior~~
2 ~~to July 1, 2019, seventy-six percent;~~

3 ~~(f) on or after July 1, 2019 and prior~~
4 ~~to July 1, 2020, seventy percent;~~

5 ~~(g) on or after July 1, 2020 and prior~~
6 ~~to July 1, 2021, sixty-three percent;~~

7 ~~(h) on or after July 1, 2021 and prior~~
8 ~~to July 1, 2022, fifty-six percent;~~

9 ~~(i) on or after July 1, 2022 and prior~~
10 ~~to July 1, 2023, forty-nine percent;~~

11 ~~(j) on or after July 1, 2023 and prior~~
12 ~~to July 1, 2024, forty-two percent;~~

13 ~~(k) on or after July 1, 2024 and prior~~
14 ~~to July 1, 2025, thirty-five percent;~~

15 ~~(l) on or after July 1, 2025 and prior~~
16 ~~to July 1, 2026, twenty-eight percent;~~

17 ~~(m) on or after July 1, 2026 and prior~~
18 ~~to July 1, 2027, twenty-one percent;~~

19 ~~(n) on or after July 1, 2027 and prior~~
20 ~~to July 1, 2028, fourteen percent; and~~

21 ~~(o) on or after July 1, 2028 and prior~~
22 ~~to July 1, 2029, seven percent; and~~

23 ~~(2) the total deductions claimed pursuant to~~
24 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
25 ~~business locations attributable to the municipality multiplied~~

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1 ~~by the sum of the combined rate of all municipal local option~~
2 ~~gross receipts taxes in effect in the municipality on January~~
3 ~~1, 2007 plus one and two hundred twenty-five thousandths~~
4 ~~percent in] applicable maximum distribution for the~~
5 municipality multiplied by the following percentages:

6 ~~[(a)]~~ (1) prior to July 1, 2015, one hundred
7 percent;

8 ~~[(b)]~~ (2) on or after July 1, 2015 and prior
9 to July 1, 2016, ninety-four percent;

10 ~~[(c)]~~ (3) on or after July 1, 2016 and prior
11 to July 1, 2017, eighty-eight percent;

12 ~~[(d)]~~ (4) on or after July 1, 2017 and prior
13 to July 1, 2018, eighty-two percent;

14 ~~[(e)]~~ (5) on or after July 1, 2018 and prior
15 to July 1, 2019, seventy-six percent;

16 ~~[(f)]~~ (6) on or after July 1, 2019 and prior
17 to July 1, 2020, seventy percent;

18 ~~[(g)]~~ (7) on or after July 1, 2020 and prior
19 to July 1, 2021, sixty-three percent;

20 ~~[(h)]~~ (8) on or after July 1, 2021 and prior
21 to July 1, 2022, fifty-six percent;

22 ~~[(i)]~~ (9) on or after July 1, 2022 and prior
23 to July 1, 2023, forty-nine percent;

24 ~~[(j)]~~ (10) on or after July 1, 2023 and prior
25 to July 1, 2024, forty-two percent;

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1 [~~(k)~~] (11) on or after July 1, 2024 and prior
2 to July 1, 2025, thirty-five percent;

3 [~~(l)~~] (12) on or after July 1, 2025 and prior
4 to July 1, 2026, twenty-eight percent;

5 [~~(m)~~] (13) on or after July 1, 2026 and prior
6 to July 1, 2027, twenty-one percent;

7 [~~(n)~~] (14) on or after July 1, 2027 and prior
8 to July 1, 2028, fourteen percent; and

9 [~~(o)~~] (15) on or after July 1, 2028 and prior
10 to July 1, 2029, seven percent.

11 C. [The] A distribution pursuant to [~~Subsections A~~
12 ~~and B of~~] this section is in lieu of revenue that would have
13 been received by the municipality but for the deductions
14 provided by Sections 7-9-92 and 7-9-93 NMSA 1978. The
15 distribution shall be considered gross receipts tax revenue and
16 shall be used by the municipality in the same manner as gross
17 receipts tax revenue, including payment of gross receipts tax
18 revenue bonds. [~~A distribution pursuant to this section to a~~
19 ~~municipality not described in Subsection A of this section or~~
20 ~~to a municipality that has imposed a gross receipts tax through~~
21 ~~an ordinance that does not provide a deduction contained in the~~
22 ~~Gross Receipts and Compensating Tax Act shall not be made on or~~
23 ~~after July 1, 2029.~~]

24 D. If the reductions made by this [2013] 2014 act
25 to the distributions made pursuant to [~~Subsections A and B of~~

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1 this section impair the ability of a municipality to meet its
2 principal or interest payment obligations for revenue bonds
3 that are outstanding prior to July 1, 2013 and that are secured
4 by the pledge of all or part of the municipality's revenue from
5 the distribution made pursuant to this section, then the amount
6 distributed pursuant to this section to that municipality shall
7 be increased by an amount sufficient to meet the required
8 payment; provided that the total amount distributed to that
9 municipality pursuant to this section does not exceed the
10 amount that would have been due that municipality pursuant to
11 this section as it was in effect on June 30, ~~2013~~ 2015.

12 E. For the purposes of this section:

13 (1) "business locations attributable to the
14 municipality" means business locations:

15 ~~(1)~~ (a) within the municipality;
16 ~~(2)~~ (b) on land owned by the state,
17 commonly known as the "state fairgrounds", within the exterior
18 boundaries of the municipality;

19 ~~(3)~~ (c) outside the boundaries of the
20 municipality on land owned by the municipality; and

21 ~~(4)~~ (d) on an Indian reservation or
22 pueblo grant in an area that is contiguous to the municipality
23 and in which the municipality performs services pursuant to a
24 contract between the municipality and the Indian tribe or
25 Indian pueblo if: ~~(a)~~ 1) the contract describes an area in

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1 which the municipality is required to perform services and
2 requires the municipality to perform services that are
3 substantially the same as the services the municipality
4 performs for itself; and [~~(b)~~] 2) the governing body of the
5 municipality has submitted a copy of the contract to the
6 secretary;

7 (2) "maximum distribution" means:

8 (a) for a municipality that has a
9 population of less than ten thousand according to the most
10 recent federal decennial census, the total deductions claimed
11 pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for the month
12 by taxpayers from business locations attributable to the
13 municipality multiplied by the sum of the combined rate of all
14 municipal local option gross receipts taxes in effect in the
15 municipality for the month plus one and two hundred twenty-five
16 thousandths percent; and

17 (b) for a municipality that has a
18 population of ten thousand or more according to the most recent
19 federal decennial census, the total deductions claimed pursuant
20 to Sections 7-9-92 and 7-9-93 NMSA 1978 for the month by
21 taxpayers from business locations attributable to the
22 municipality multiplied by the sum of the combined rate of all
23 municipal local option gross receipts taxes in effect in the
24 municipality on January 1, 2007 plus one and two hundred
25 twenty-five thousandths percent; and

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1 (3) "tax revenue" means the net receipts
2 attributable to a municipal hold harmless gross receipts tax.

3 F. A distribution pursuant to this section may be
4 adjusted for a distribution made to a tax increment development
5 district with respect to a portion of a gross receipts tax
6 increment dedicated by a municipality pursuant to the Tax
7 Increment for Development Act."

8 SECTION 2. Section 7-1-6.47 NMSA 1978 (being Laws 2004,
9 Chapter 116, Section 2, as amended) is amended to read:

10 "7-1-6.47. DISTRIBUTION TO COUNTIES--OFFSET FOR FOOD
11 DEDUCTION AND HEALTH CARE PRACTITIONER SERVICES DEDUCTION.--

12 A. ~~[For a county that has not elected to impose a~~
13 ~~county hold harmless gross receipts tax through an ordinance~~
14 ~~and that has a population of less than forty-eight thousand~~
15 ~~according to the most recent federal decennial census] A~~
16 distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be
17 made to ~~[a county]~~ the following counties in an amount, subject
18 to any increase or decrease made pursuant to Section 7-1-6.15
19 NMSA 1978, equal to the ~~[sum of:~~

20 ~~(1) the total deductions claimed pursuant to~~
21 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
22 ~~business locations within a municipality in the county~~
23 ~~multiplied by the combined rate of all county local option~~
24 ~~gross receipts taxes in effect for the month that are imposed~~
25 ~~throughout the county;~~

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1 ~~(2) the total deductions claimed pursuant to~~
2 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
3 ~~business locations in the county but not within a municipality~~
4 ~~multiplied by the combined rate of all county local option~~
5 ~~gross receipts taxes in effect for the month that are imposed~~
6 ~~in the county area not within a municipality;~~

7 ~~(3) the total deductions claimed pursuant to~~
8 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
9 ~~business locations within a municipality in the county~~
10 ~~multiplied by the combined rate of all county local option~~
11 ~~gross receipts taxes in effect for the month that are imposed~~
12 ~~throughout the county; and~~

13 ~~(4) the total deductions claimed pursuant to~~
14 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
15 ~~business locations in the county but not within a municipality~~
16 ~~multiplied by the combined rate of all county local option~~
17 ~~gross receipts taxes in effect for the month that are imposed~~
18 ~~in the county area not within a municipality] applicable~~
19 maximum distribution for each county:

20 (1) a county that does not have in effect a
21 county hold harmless gross receipts tax through an ordinance
22 and that has a population of less than forty-eight thousand
23 according to the most recent federal decennial census; and

24 (2) a class B county that does not have in
25 effect a county hold harmless gross receipts tax through an

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1 ordinance and that has a population of seventy thousand or more
2 according to the most recent federal decennial census and a
3 property valuation of more than seven hundred thirty million
4 dollars (\$730,000,000) and less than one billion dollars
5 (\$1,000,000,000).

6 B. For a county not described in Subsection A of
7 this section, a distribution pursuant to Section 7-1-6.1 NMSA
8 1978 shall be made to the county in an amount, subject to any
9 increase or decrease made pursuant to Section 7-1-6.15 NMSA
10 1978, equal to the ~~[sum of:~~

11 ~~(1) the total deductions claimed pursuant to~~
12 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
13 ~~business locations within a municipality in the county~~
14 ~~multiplied by the combined rate of all county local option~~
15 ~~gross receipts taxes in effect on January 1, 2007 that are~~
16 ~~imposed throughout the county in] applicable maximum~~
17 distribution for the county multiplied by the following
18 percentages:

19 ~~[(a)]~~ (1) prior to July 1, 2015, one hundred
20 percent;

21 ~~[(b)]~~ (2) on or after July 1, 2015 and prior
22 to July 1, 2016, ninety-four percent;

23 ~~[(c)]~~ (3) on or after July 1, 2016 and prior
24 to July 1, 2017, eighty-eight percent;

25 ~~[(d)]~~ (4) on or after July 1, 2017 and prior

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1 to July 1, 2018, eighty-two percent;

2 ~~[(e)]~~ (5) on or after July 1, 2018 and prior
3 to July 1, 2019, seventy-six percent;

4 ~~[(f)]~~ (6) on or after July 1, 2019 and prior
5 to July 1, 2020, seventy percent;

6 ~~[(g)]~~ (7) on or after July 1, 2020 and prior
7 to July 1, 2021, sixty-three percent;

8 ~~[(h)]~~ (8) on or after July 1, 2021 and prior
9 to July 1, 2022, fifty-six percent;

10 ~~[(i)]~~ (9) on or after July 1, 2022 and prior
11 to July 1, 2023, forty-nine percent;

12 ~~[(j)]~~ (10) on or after July 1, 2023 and prior
13 to July 1, 2024, forty-two percent;

14 ~~[(k)]~~ (11) on or after July 1, 2024 and prior
15 to July 1, 2025, thirty-five percent;

16 ~~[(l)]~~ (12) on or after July 1, 2025 and prior
17 to July 1, 2026, twenty-eight percent;

18 ~~[(m)]~~ (13) on or after July 1, 2026 and prior
19 to July 1, 2027, twenty-one percent;

20 ~~[(n)]~~ (14) on or after July 1, 2027 and prior
21 to July 1, 2028, fourteen percent; and

22 ~~[(o)]~~ (15) on or after July 1, 2028 and prior
23 to July 1, 2029, seven percent.

24 ~~[(2) the total deductions claimed pursuant to~~
25 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~

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1 ~~business locations in the county but not within a municipality~~
2 ~~multiplied by the combined rate of all county local option~~
3 ~~gross receipts taxes in effect on January 1, 2007 that are~~
4 ~~imposed in the county area not within a municipality in the~~
5 ~~following percentages:~~

6 ~~(a) prior to July 1, 2015, one hundred~~
7 ~~percent;~~

8 ~~(b) on or after July 1, 2015 and prior~~
9 ~~to July 1, 2016, ninety-four percent;~~

10 ~~(c) on or after July 1, 2016 and prior~~
11 ~~to July 1, 2017, eighty-eight percent;~~

12 ~~(d) on or after July 1, 2017 and prior~~
13 ~~to July 1, 2018, eighty-two percent;~~

14 ~~(e) on or after July 1, 2018 and prior~~
15 ~~to July 1, 2019, seventy-six percent;~~

16 ~~(f) on or after July 1, 2019 and prior~~
17 ~~to July 1, 2020, seventy percent;~~

18 ~~(g) on or after July 1, 2020 and prior~~
19 ~~to July 1, 2021, sixty-three percent;~~

20 ~~(h) on or after July 1, 2021 and prior~~
21 ~~to July 1, 2022, fifty-six percent;~~

22 ~~(i) on or after July 1, 2022 and prior~~
23 ~~to July 1, 2023, forty-nine percent;~~

24 ~~(j) on or after July 1, 2023 and prior~~
25 ~~to July 1, 2024, forty-two percent;~~

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1 ~~(k) on or after July 1, 2024 and prior~~
2 ~~to July 1, 2025, thirty-five percent;~~

3 ~~(l) on or after July 1, 2025 and prior~~
4 ~~to July 1, 2026, twenty-eight percent;~~

5 ~~(m) on or after July 1, 2026 and prior~~
6 ~~to July 1, 2027, twenty-one percent;~~

7 ~~(n) on or after July 1, 2027 and prior~~
8 ~~to July 1, 2028, fourteen percent; and~~

9 ~~(o) on or after July 1, 2028 and prior~~
10 ~~to July 1, 2029, seven percent;~~

11 ~~(3) the total deductions claimed pursuant to~~
12 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
13 ~~business locations within a municipality in the county~~
14 ~~multiplied by the combined rate of all county local option~~
15 ~~gross receipts taxes in effect on January 1, 2007 that are~~
16 ~~imposed throughout the county in the following percentages:~~

17 ~~(a) prior to July 1, 2015, one hundred~~
18 ~~percent;~~

19 ~~(b) on or after July 1, 2015 and prior~~
20 ~~to July 1, 2016, ninety-four percent;~~

21 ~~(c) on or after July 1, 2016 and prior~~
22 ~~to July 1, 2017, eighty-eight percent;~~

23 ~~(d) on or after July 1, 2017 and prior~~
24 ~~to July 1, 2018, eighty-two percent;~~

25 ~~(e) on or after July 1, 2018 and prior~~

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1 ~~to July 1, 2019, seventy-six percent;~~

2 ~~(f) on or after July 1, 2019 and prior~~
3 ~~to July 1, 2020, seventy percent;~~

4 ~~(g) on or after July 1, 2020 and prior~~
5 ~~to July 1, 2021, sixty-three percent;~~

6 ~~(h) on or after July 1, 2021 and prior~~
7 ~~to July 1, 2022, fifty-six percent;~~

8 ~~(i) on or after July 1, 2022 and prior~~
9 ~~to July 1, 2023, forty-nine percent;~~

10 ~~(j) on or after July 1, 2023 and prior~~
11 ~~to July 1, 2024, forty-two percent;~~

12 ~~(k) on or after July 1, 2024 and prior~~
13 ~~to July 1, 2025, thirty-five percent;~~

14 ~~(l) on or after July 1, 2025 and prior~~
15 ~~to July 1, 2026, twenty-eight percent;~~

16 ~~(m) on or after July 1, 2026 and prior~~
17 ~~to July 1, 2027, twenty-one percent;~~

18 ~~(n) on or after July 1, 2027 and prior~~
19 ~~to July 1, 2028, fourteen percent; and~~

20 ~~(o) on or after July 1, 2028 and prior~~
21 ~~to July 1, 2029, seven percent; and~~

22 ~~(4) the total deductions claimed pursuant to~~
23 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
24 ~~business locations in the county but not within a municipality~~
25 ~~multiplied by the combined rate of all county local option~~

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1 ~~gross receipts taxes in effect on January 1, 2007 that are~~
2 ~~imposed in the county area not within a municipality in the~~
3 ~~following percentages:~~

4 ~~(a) prior to July 1, 2015, one hundred~~
5 ~~percent;~~

6 ~~(b) on or after July 1, 2015 and prior~~
7 ~~to July 1, 2016, ninety-four percent;~~

8 ~~(c) on or after July 1, 2016 and prior~~
9 ~~to July 1, 2017, eighty-eight percent;~~

10 ~~(d) on or after July 1, 2017 and prior~~
11 ~~to July 1, 2018, eighty-two percent;~~

12 ~~(e) on or after July 1, 2018 and prior~~
13 ~~to July 1, 2019, seventy-six percent;~~

14 ~~(f) on or after July 1, 2019 and prior~~
15 ~~to July 1, 2020, seventy percent;~~

16 ~~(g) on or after July 1, 2020 and prior~~
17 ~~to July 1, 2021, sixty-three percent;~~

18 ~~(h) on or after July 1, 2021 and prior~~
19 ~~to July 1, 2022, fifty-six percent;~~

20 ~~(i) on or after July 1, 2022 and prior~~
21 ~~to July 1, 2023, forty-nine percent;~~

22 ~~(j) on or after July 1, 2023 and prior~~
23 ~~to July 1, 2024, forty-two percent;~~

24 ~~(k) on or after July 1, 2024 and prior~~
25 ~~to July 1, 2025, thirty-five percent;~~

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1 by the pledge of all or part of the county's revenue from the
2 distribution made pursuant to this section, then the amount
3 distributed pursuant to this section to that county shall be
4 increased by an amount sufficient to meet the required payment;
5 provided that the total amount distributed to that county
6 pursuant to this section does not exceed the amount that would
7 have been due that county pursuant to this section as it was in
8 effect on June 30, [~~2013~~] 2015.

9 E. A distribution pursuant to this section may be
10 adjusted for a distribution made to a tax increment development
11 district with respect to a portion of a gross receipts tax
12 increment dedicated by a county pursuant to the Tax Increment
13 for Development Act.

14 F. For purposes of this section:

15 (1) "maximum distribution" means:

16 (a) for counties that have a population
17 of less than forty-eight thousand according to the most recent
18 federal decennial census, the sum of: 1) the total deductions
19 claimed pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for
20 the month by taxpayers from business locations within a
21 municipality in the county multiplied by the combined rate of
22 all county local option gross receipts taxes in effect for the
23 month that are imposed throughout the county; and 2) the total
24 deductions claimed pursuant to Sections 7-9-92 and 7-9-93 NMSA
25 1978 for the month by taxpayers from business locations in the

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1 county but not within a municipality multiplied by the combined
2 rate of all county local option gross receipts taxes in effect
3 for the month that are imposed in the county area not within a
4 municipality; and

5 (b) for counties that have a population
6 of forty-eight thousand or more according to the most recent
7 federal decennial census, the sum of: 1) the total deductions
8 claimed pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for
9 the month by taxpayers from business locations within a
10 municipality in the county multiplied by the combined rate of
11 all county local option gross receipts taxes in effect on
12 January 1, 2007 that are imposed throughout the county; and 2)
13 the total deductions claimed pursuant to Sections 7-9-92 and
14 7-9-93 NMSA 1978 for the month by taxpayers from business
15 locations in the county but not within a municipality
16 multiplied by the combined taxes in effect on January 1, 2007
17 that are imposed in the county area not within a municipality;
18 and

19 (2) "tax revenue" means the net receipts
20 attributable to a county hold harmless gross receipts tax."

21 SECTION 3. EFFECTIVE DATE.--The effective date of the
22 provisions of this act is July 1, 2015.