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SENATE BILL 136

**52ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2016**

INTRODUCED BY

George K. Munoz

AN ACT

RELATING TO TAXATION; REQUIRING THE RECEIPT OF A PROFESSIONAL SERVICE TO BE REPORTED FROM THE JURISDICTION WHERE THE ULTIMATE CONSUMER IS LOCATED; REQUIRING THE RECEIPT OF AN AIR AMBULANCE SERVICE TO BE REPORTED FROM THE JURISDICTION WHERE THE PERSON BEING TRANSPORTED IS PICKED UP.

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

SECTION 1. Section 7-1-14 NMSA 1978 (being Laws 1969, Chapter 145, Section 1, as amended) is amended to read:

"7-1-14. SECRETARY MAY DETERMINE WHERE CERTAIN GROSS RECEIPTS ARE TO BE REPORTED--PLACE OF BUSINESS FOR CONSTRUCTION PROJECTS AND CERTAIN REAL PROPERTY SALES--LOCATION OF SALE OF PROFESSIONAL SERVICES--LOCATION OF SALE OF AIR AMBULANCE SERVICES.--

A. By regulation, the secretary may require any

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1 person maintaining one or more places of business to report the  
2 person's taxable gross receipts and deductions for each  
3 municipality or county or area within an Indian reservation or  
4 pueblo grant in which the person maintains a place of business.

5 B. For persons engaged in the construction  
6 business, the place where the construction project is performed  
7 is a "place of business", and all receipts from that project  
8 are to be reported from that place of business.

9 C. The secretary may, by regulation, also require  
10 any person maintaining a business outside the boundaries of a  
11 municipality on land owned by that municipality to report the  
12 person's taxable gross receipts for that municipality.

13 D. For a person engaged in the business of selling  
14 real estate, the location of the real property sold is the  
15 "place of business", and all receipts from that sale are to be  
16 reported from that place of business.

17 E. A receipt for the sale of a professional service  
18 shall be reported from the jurisdiction where the service is  
19 delivered to the ultimate consumer of the service. If the  
20 jurisdiction cannot be determined, the jurisdiction shall be  
21 reasonably approximated.

22 F. A receipt for the sale of an air ambulance  
23 service shall be reported from the jurisdiction where the sick  
24 or injured person being transported is picked up by an  
25 ambulance.

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G. As used in this section:

(1) "air ambulance" means an air transportation vehicle that is designed and used for the transportation of sick or injured persons by air; and

(2) "professional services" means the services of architects, archaeologists, engineers, surveyors, landscape architects, medical arts practitioners, scientists, management and systems analysts, certified public accountants, registered public accountants, lawyers, psychologists, planners, researchers, construction managers and other persons or businesses providing similar professional services."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2016.