

HOUSE FLOOR SUBSTITUTE FOR  
HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR  
HOUSE BILL 237

**53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017**

AN ACT

RELATING TO TAXATION; MAKING A TEMPORARY INCREASE IN THE  
DISTRIBUTION OF THE LIQUOR EXCISE TAX TO THE LOCAL DWI GRANT  
FUND PERMANENT; EXTENDING AND REDUCING THE DISTRIBUTION OF THAT  
TAX TO THE LOTTERY TUITION FUND.

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

**SECTION 1.** Section 7-1-6.40 NMSA 1978 (being Laws 1997,  
Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION OF LIQUOR EXCISE TAX--LOCAL DWI  
GRANT FUND--CERTAIN MUNICIPALITIES--LOTTERY TUITION FUND--DRUG  
COURTS.--

A. A distribution pursuant to Section 7-1-6.1 NMSA  
1978 [~~shall be made to the local DWI grant fund~~] in an amount  
equal to [~~the following percentages~~] forty-six percent of the  
net receipts attributable to the liquor excise tax

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1                    [~~(1) prior to July 1, 2015, forty-one and one-~~  
2 ~~half percent;~~

3                    ~~(2) from July 1, 2015 through June 30, 2018,~~  
4 ~~forty-six percent; and~~

5                    ~~(3) on and after July 1, 2018, forty-one and~~  
6 ~~one-half percent]~~ shall be made to the local DWI grant fund.

7                    B. A distribution pursuant to Section 7-1-6.1 NMSA  
8 1978 of twenty thousand seven hundred fifty dollars (\$20,750)  
9 monthly from the net receipts attributable to the liquor excise  
10 tax shall be made to a municipality that is located in a class  
11 A county and that has a population according to the most recent  
12 federal decennial census of more than thirty thousand but less  
13 than sixty thousand [~~The distribution pursuant to this~~  
14 ~~subsection]~~ and shall be used by the municipality only for the  
15 provision of alcohol treatment and rehabilitation services for  
16 street inebriates.

17                    C. [~~From July 1, 2015 through June 30, 2017]~~ A  
18 distribution pursuant to Section 7-1-6.1 NMSA 1978 [~~of thirty-~~  
19 ~~nine percent of the net receipts attributable to the liquor~~  
20 ~~excise tax]~~ shall be made to the lottery tuition fund as  
21 follows:

22                    (1) prior to July 1, 2018, thirty-four  
23 percent;

24                    (2) beginning July 1, 2018 and prior to July  
25 1, 2019, twenty-eight percent; and

1                                   (3) beginning July 1, 2019 and prior to July  
2 1, 2020, twenty-two percent."

3                   SECTION 2. EFFECTIVE DATE.--The effective date of the  
4 provisions of this act is July 1, 2017.

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