

1 SENATE BILL 94

2 **53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017**

3 INTRODUCED BY

4 Mary Kay Papen

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9  
10 AN ACT

11 RELATING TO TAXATION; EXTENDING THE GROSS RECEIPTS TAX  
12 DEDUCTION FOR NONATHLETIC SPECIAL EVENTS AT POST-SECONDARY  
13 EDUCATIONAL INSTITUTIONS.

14  
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

16 SECTION 1. Section 7-9-104 NMSA 1978 (being Laws 2007,  
17 Chapter 33, Section 1, as amended) is amended to read:

18 "7-9-104. DEDUCTION--GROSS RECEIPTS--NONATHLETIC SPECIAL  
19 EVENT AT POST-SECONDARY EDUCATIONAL INSTITUTION.--Receipts  
20 received from July 1, 2007 through June 30, [~~2017~~] 2022 from  
21 admissions to a nonathletic special event held at a venue that  
22 is located on the campus of a post-secondary educational  
23 institution within fifty miles of the New Mexico border and  
24 that accommodates at least ten thousand persons may be deducted  
25 from gross receipts."

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underscored material = new  
[bracketed material] = delete