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SENATE BILL 129

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Cliff R. Pirtle

AN ACT

RELATING TO NUTRITION; NARROWING THE DEFINITION OF "FOOD" IN
THE DEDUCTION FROM GROSS RECEIPTS FOR THE SALE OF FOOD AT A
RETAIL FOOD STORE; ESTABLISHING GUIDELINES TO RESTRICT
PURCHASES UNDER THE FEDERAL SUPPLEMENTAL NUTRITION ASSISTANCE
PROGRAM TO THOSE FOODS AVAILABLE UNDER THE FEDERAL SPECIAL
SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND
CHILDREN.

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

SECTION 1. Section 7-9-92 NMSA 1978 (being Laws 2004,
Chapter 116, Section 5) is amended to read:

"7-9-92. DEDUCTION--GROSS RECEIPTS--SALE OF FOOD AT
RETAIL FOOD STORE.--

A. Receipts from the sale of food at a retail food
store that are not exempt from gross receipts taxation and are

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underscored material = new
~~[bracketed material]~~ = delete

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1 not deductible pursuant to another provision of the Gross
2 Receipts and Compensating Tax Act may be deducted from gross
3 receipts. The deduction provided by this section shall be
4 separately stated by the taxpayer.

5 B. For the purposes of this section:

6 (1) "food" means:

7 (a) any food or food product for home
8 consumption that ~~[meets the definition of food in 7 USCA~~
9 ~~2012(g)(1) for purposes of the federal food stamp program]~~ is
10 approved by the department of health pertaining to the federal
11 special supplemental nutrition program for women, infants, and
12 children;

13 (b) flour tortillas, including flour
14 tortillas with enriched wheat flour or bleached enriched wheat
15 flour as the first ingredient; or

16 (c) unprocessed meat, poultry and fish;

17 and

18 (2) "retail food store" means an establishment
19 that sells food for home preparation and consumption and that
20 meets the definition of retail food store in 7 USCA
21 ~~[2012(k)(1)]~~ 2012(o)(1) for purposes of the federal ~~[food~~
22 ~~stamp]~~ supplemental nutrition assistance program, whether or
23 not the establishment participates in the ~~[food stamp]~~
24 supplemental nutrition assistance program."

25 SECTION 2. [NEW MATERIAL] SUPPLEMENTAL NUTRITION

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underscored material = new
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1 ASSISTANCE PROGRAM--LIMITATION.--

2 A. The secretary of human services shall seek a
3 waiver of requirements under the federal supplemental nutrition
4 assistance program to establish a restriction on purchases
5 under the federal supplemental nutrition assistance program to:

6 (1) those items to which recipients of
7 benefits under the special supplemental nutrition program for
8 women, infants, and children are restricted; and

9 (2) purchases of meat.

10 B. As used in this section:

11 (1) "meat" means the edible flesh of poultry,
12 birds or animals sold for human consumption and includes
13 livestock, poultry and livestock and poultry products;

14 (2) "supplemental nutrition assistance
15 program" means the federal program, commonly known as "SNAP"
16 and formerly known as "food stamps", established pursuant to
17 Section 4 of the federal Food and Nutrition Act of 2008; and

18 (3) "special supplemental nutrition program
19 for women, infants, and children" means the program authorized
20 by Section 17 of the federal Child Nutrition Act of 1966, as
21 amended.

22 SECTION 3. EFFECTIVE DATE.--The effective date of the
23 provisions of this act is July 1, 2018.

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