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SENATE BILL 16

**54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

INTRODUCED BY

Stuart Ingle

AN ACT

RELATING TO TAXATION; CLARIFYING A GROSS RECEIPTS TAX DEDUCTION  
FOR RECEIPTS FROM TESTING OR TRANSPORTING MILK.

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

SECTION 1. Section 7-9-59 NMSA 1978 (being Laws 1969,  
Chapter 144, Section 49, as amended by Laws 2000, Chapter 26,  
Section 1 and also by Laws 2000, Chapter 87, Section 1) is  
amended to read:

"7-9-59. DEDUCTION--GROSS RECEIPTS TAX--WAREHOUSING,  
THRESHING, HARVESTING, GROWING, CULTIVATING AND PROCESSING  
AGRICULTURAL PRODUCTS--TESTING OR TRANSPORTING MILK.--

A. Receipts from warehousing grain or other  
agricultural products may be deducted from gross receipts.

B. Receipts from threshing, cleaning, growing,  
cultivating or harvesting agricultural products, including the

underscoring material = new  
[bracketed material] = delete

1 ginning of cotton, may be deducted from gross receipts.

2 C. Receipts from testing [~~and~~] or transporting milk  
3 for the producer or nonprofit marketing association from the  
4 farm to a milk processing or dairy product manufacturing plant  
5 [~~or~~] may be deducted from gross receipts.

6 D. Receipts from processing for growers, producers  
7 or nonprofit marketing associations of agricultural products  
8 raised for food and fiber, including livestock, may be deducted  
9 from gross receipts."

10 **SECTION 2. EFFECTIVE DATE.**--The effective date of the  
11 provisions of this act is July 1, 2019.