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SENATE BILL 579

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

INTRODUCED BY

William F. Burt

AN ACT

RELATING TO GAMING; TEMPORARILY LOWERING THE GAMING TAX ON  
CERTAIN GAMING OPERATOR LICENSEES.

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

SECTION 1. Section 60-2E-34.1 NMSA 1978 (being Laws 2009,  
Chapter 199, Section 14) is amended to read:

"60-2E-34.1. SELF-EXCLUSION FROM GAMING ESTABLISHMENTS--  
PROCEDURE--FINES--CONFIDENTIALITY.--

A. The board shall develop rules that permit a  
person who is a compulsive gambler to be voluntarily excluded  
from a gaming establishment.

B. Self-exclusion shall occur through written  
application made by the compulsive gambler to the board and  
shall be governed by the following provisions:

(1) self-exclusion shall be enforceable upon

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1 issuance of a self-exclusion order by the board to each  
2 applicable gaming establishment identified in the order;

3 (2) only the person who is the compulsive  
4 gambler may apply on that person's behalf;

5 (3) the application shall be submitted to the  
6 board;

7 (4) except for notification of the gaming  
8 establishments for which the self-exclusion order is effective  
9 and for notification for mailing list exclusion pursuant to  
10 this section, the application and the self-exclusion order  
11 shall be held confidential by employees of the board and a  
12 gaming operator licensee and its employees and key executives;

13 (5) a self-exclusion order may apply to one or  
14 more gaming establishments licensed pursuant to the Gaming  
15 Control Act;

16 (6) a self-excluded person, if present at a  
17 gaming establishment from which the person is excluded, shall  
18 forfeit the following to that gaming establishment; provided  
19 that all money or other property forfeited shall be used by the  
20 gaming establishment only to supplement the one-fourth percent  
21 of the net take of its gaming machines to fund or support  
22 programs for the treatment and assistance of compulsive  
23 gamblers pursuant to Subsection [E] F of Section 60-2E-47 NMSA  
24 1978:

25 (a) all winnings of the person obtained

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1 while present at the gaming establishment; and

2 (b) all credits, tokens or vouchers  
3 received by the person while present at the gaming  
4 establishment;

5 (7) a gaming establishment is immune from  
6 liability arising out of its efforts to exclude a person  
7 identified in a self-exclusion order; and

8 (8) a specific term shall be set for each  
9 self-exclusion order.

10 C. Notice shall be submitted by the board at least  
11 monthly to all gaming establishments listing all persons who  
12 are currently self-excluded and ordering the removal of their  
13 names from direct mail or electronic advertisement or  
14 promotional lists.

15 D. The state gaming representative may negotiate an  
16 agreement with each tribal casino in the state to allow the  
17 state to include tribal casinos in the self-exclusion orders."

18 SECTION 2. Section 60-2E-47 NMSA 1978 (being Laws 1997,  
19 Chapter 190, Section 49, as amended) is amended to read:

20 "60-2E-47. GAMING TAX--IMPOSITION--ADMINISTRATION.--

21 A. An excise tax is imposed on the privilege of  
22 engaging in gaming activities in the state. This tax shall be  
23 known as the "gaming tax".

24 B. The gaming tax is an amount equal to:

25 (1) ten percent of the gross receipts of

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1 manufacturer licensees from the sale, lease or other transfer  
2 of gaming devices in or into the state, except receipts of a  
3 manufacturer from the sale, lease or other transfer to a  
4 licensed distributor for subsequent sale or lease may be  
5 excluded from gross receipts;

6 (2) ten percent of the gross receipts of  
7 distributor licensees from the sale, lease or other transfer of  
8 gaming devices in or into the state;

9 (3) ten percent of the net take of a gaming  
10 operator licensee that is a nonprofit organization; and

11 (4) twenty-six percent of the net take of  
12 every other gaming operator licensee; provided that from July  
13 1, 2019 through June 30, 2023, the gaming tax shall be ten  
14 percent of the net take of every other gaming operator licensee  
15 whose net take in the preceding calendar year was no more than  
16 twenty million dollars (\$20,000,000).

17 C. For the purposes of this section, "gross  
18 receipts" means the total amount of money or the value of other  
19 consideration received from selling, leasing or otherwise  
20 transferring gaming devices.

21 ~~[G.]~~ D. The gaming tax imposed on a licensee is in  
22 lieu of all state and local gross receipts taxes on that  
23 portion of the licensee's gross receipts attributable to gaming  
24 activities.

25 ~~[D.]~~ E. The gaming tax is to be paid on or before

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1 the fifteenth day of the month following the month in which the  
2 taxable event occurs. The gaming tax shall be administered and  
3 collected by the taxation and revenue department in cooperation  
4 with the board. The provisions of the Tax Administration Act  
5 apply to the collection and administration of the tax.

6 ~~[E-]~~ F. In addition to the gaming tax, a gaming  
7 operator licensee that is a racetrack shall pay twenty percent  
8 of its net take to purses to be distributed in accordance with  
9 rules adopted by the state racing commission. An amount not to  
10 exceed twenty percent of the interest earned on the balance of  
11 any fund consisting of money for purses distributed by  
12 racetrack gaming operator licensees pursuant to this subsection  
13 may be expended for the costs of administering the  
14 distributions. A racetrack gaming operator licensee shall  
15 spend no less than one-fourth percent of the net take of its  
16 gaming machines to fund or support programs for the treatment  
17 and assistance of compulsive gamblers.

18 ~~[F-]~~ G. A nonprofit gaming operator licensee shall  
19 distribute at least sixty percent of the balance of its net  
20 take, after payment of the gaming tax and any income taxes,  
21 for charitable or educational purposes."