

1 HOUSE BILL 321

2 **56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023**

3 INTRODUCED BY

4 Jason C. Harper and Dayan Hochman-Vigil and Jenifer Jones and  
5 Harry Garcia and Patricia A. Lundstrom  
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10 AN ACT

11 RELATING TO TAXATION; AMENDING DISTRIBUTIONS OF THE LIQUOR  
12 EXCISE TAX AND THE MOTOR VEHICLE EXCISE TAX.  
13

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

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

17 "7-1-6.40. DISTRIBUTION OF LIQUOR EXCISE TAX--LOCAL DWI  
18 GRANT FUND--CERTAIN MUNICIPALITIES--DRUG COURT FUND.--

19 A. A distribution pursuant to Section 7-1-6.1 NMSA  
20 1978 in an amount equal to [~~forty-five~~] sixty percent of the  
21 net receipts attributable to the liquor excise tax shall be  
22 made to the local DWI grant fund.

23 B. A distribution pursuant to Section 7-1-6.1 NMSA  
24 1978 [~~of twenty thousand seven hundred fifty dollars (\$20,750)~~  
25 ~~monthly from the net receipts attributable to the liquor excise~~

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1 ~~tax shall be made to a municipality that is located in a class~~  
2 ~~A county and that has a population according to the most recent~~  
3 ~~federal decennial census of more than thirty thousand but less~~  
4 ~~than sixty thousand and shall be used by the municipality only~~  
5 ~~for the provision of alcohol treatment and rehabilitation~~  
6 ~~services for street inebriates]~~ in an amount equal to thirty  
7 percent of the net receipts attributable to the liquor excise  
8 tax shall be made to the human services department to match  
9 federal funds for the state medicaid program and for no other  
10 purpose.

11 C. ~~[Beginning July 1, 2019]~~ A distribution pursuant  
12 to Section 7-1-6.1 NMSA 1978 in an amount equal to ~~[five]~~ ten  
13 percent of the net receipts attributable to the liquor excise  
14 tax shall be made to the drug court fund."

15 SECTION 2. Section 7-14-10 NMSA 1978 (being Laws 1988,  
16 Chapter 73, Section 20, as amended) is amended to read:

17 "7-14-10. DISTRIBUTION OF PROCEEDS.--The receipts from  
18 the tax and any associated interest and penalties shall be  
19 deposited in the "motor vehicle suspense fund", hereby created  
20 in the state treasury. As of the end of each month, the net  
21 receipts attributable to the tax and associated penalties and  
22 interest shall be distributed as follows:

23 ~~[A. fifty-nine and thirty-nine hundredths percent~~  
24 ~~to the general fund;~~

25 B. ~~twenty-one and eighty-six hundredths]~~ A. fifty

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percent to the state road fund; and  
                  [G. ~~eighteen and seventy five hundredths~~] B. fifty  
percent to the transportation project fund."

SECTION 3. EFFECTIVE DATE.--The effective date of the  
provisions of this act is July 1, 2023.