

1 HOUSE BILL 447

2 **57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025**

3 INTRODUCED BY

4 Harlan Vincent and Doreen Y. Gallegos and John Block
5 and Nicholas A. Paul and Gail Armstrong
6
7
8
9

10 AN ACT

11 RELATING TO TAXATION; PROVIDING A TEMPORARY GAMING TAX
12 EXEMPTION FOR A GAMING OPERATOR LICENSEE LOCATED IN AN AREA
13 DECLARED AS A DISASTER AREA DUE TO A WILDFIRE; PROVIDING A
14 DELAYED REPEAL; DECLARING AN EMERGENCY.
15

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

17 SECTION 1. A new section of the Gaming Control Act is
18 enacted to read:

19 "[NEW MATERIAL] EXEMPTION--LICENSEES OPERATING IN A
20 DECLARED DISASTER AREA.--

21 A. Prior to July 1, 2029, a gaming operator
22 licensee operating in an area declared in June 2024 as a
23 disaster area by the governor due to a wildfire shall be
24 exempted from the gaming tax.

25 B. The exemption provided by this section shall be

.230415.3

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

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

1 included in the tax expenditure budget pursuant to Section
2 7-1-84 NMSA 1978, including the annual aggregate cost of the
3 exemption. Claiming the exemption provided by this section is
4 authorization by the taxpayer claiming the exemption for the
5 department to reveal return information necessary to comply
6 with the requirements of Section 7-1-84 NMSA 1978."

7 SECTION 2. DELAYED REPEAL.--Section 1 of this act is
8 repealed effective July 1, 2029.

9 SECTION 3. EFFECTIVE DATE.--The effective date of the
10 provisions of this act is the first day of the month following
11 the date this act takes effect.

12 SECTION 4. EMERGENCY.--It is necessary for the public
13 peace, health and safety that this act take effect immediately.