

underscored material = new  
[bracketed material] = delete

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**HOUSE BILL 393**

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2000**

**INTRODUCED BY**

**Roberto "Bobby" J. Gonzales**

**AN ACT**

**RELATING TO TAXATION; CLARIFYING WHO MUST PAY OCCUPANCY TAX  
PURSUANT TO THE LODGERS' TAX ACT.**

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

**Section 1. Section 3-38-14 NMSA 1978 (being Laws 1969,  
Chapter 199, Section 2, as amended) is amended to read:**

**"3-38-14. DEFINITIONS. --As used in the Lodgers' Tax  
Act:**

**A. "gross taxable rent" means the total amount of  
rent paid for lodging, not including the state gross receipts  
tax or local sales taxes;**

**B. "lodging" means the transaction of furnishing  
rooms or other accommodations by a vendor to a vendee who for  
rent uses, possesses or has the right to use or possess [any**

underscored material = new  
[bracketed material] = delete

1 ~~room or~~ the rooms or other units of accommodations in or at  
2 a taxable premises;

3 C. "lodgings" means the rooms or other  
4 accommodations furnished by a vendor to a vendee by a taxable  
5 service of lodgings;

6 D. "occupancy tax" means the tax on lodging  
7 authorized by the Lodgers' Tax Act;

8 E. "person" means a corporation, firm, other body  
9 corporate, partnership, association or individual. "Person"  
10 includes an executor, administrator, trustee, receiver or  
11 other representative appointed according to law and acting in  
12 a representative capacity. "Person" does not include the  
13 United States of America, the state of New Mexico, any  
14 corporation, department, instrumentality or agency of the  
15 federal government or the state government or any political  
16 subdivision of the state;

17 F. "rent" means the consideration received by a  
18 vendor in money, credits, property or other consideration  
19 valued in money for lodgings subject to an occupancy tax  
20 authorized in the Lodgers' Tax Act;

21 G. "taxable premises" means a hotel, apartment,  
22 apartment hotel, apartment house, lodge, lodging house,  
23 rooming house, motor hotel, guest house, guest ranch, ranch  
24 resort, guest resort, mobile home, motor court, auto court,  
25

. 131800. 1

underscored material = new  
[bracketed material] = delete

1 auto camp, trailer court, trailer camp, trailer park, tourist  
2 camp, cabin or other premises used for lodging;

3 H. "tourist" means a person who travels for the  
4 purpose of business, pleasure or culture to a municipality or  
5 county imposing an occupancy tax;

6 I. "tourist-related events" means events that are  
7 planned for, promoted to and attended by tourists;

8 J. "tourist-related facilities and attractions"  
9 means facilities and attractions that are intended to be used  
10 by or visited by tourists;

11 K. "tourist-related transportation systems" means  
12 transportation systems that provide transportation for  
13 tourists to and from tourist-related facilities and  
14 attractions and tourist-related events;

15 L. "vendee" means a natural person to whom  
16 lodgings are furnished in the exercise of the taxable service  
17 of lodging; and

18 M "vendor" means a person or his agent furnishing  
19 lodgings in the exercise of the taxable service of lodging. "

20 Section 2. Section 3-38-16 NMSA 1978 (being Laws 1969,  
21 Chapter 199, Section 4) is amended to read:

22 "3-38-16. EXEMPTIONS. --The occupancy tax shall not  
23 apply:

24 A. if a vendee:

25 . 131800. 1

underscored material = new  
[bracketed material] = delete

1 (1) has been a permanent resident of the  
2 taxable premises for a period of at least thirty consecutive  
3 days; or

4 (2) enters into or has entered into a  
5 written agreement for lodgings at the taxable premises for a  
6 period of at least thirty consecutive days;

7 B. if the rent paid by a vendee is less than two  
8 dollars (\$2.00) a day;

9 C. to lodging [~~accommodations~~] accommodations at  
10 institutions of the federal government, the state or any  
11 political subdivision thereof;

12 D. to lodging accommodations at religious,  
13 charitable, educational or philanthropic institutions,  
14 including [~~without limitation such~~] accommodations at summer  
15 camps operated by such institutions;

16 E. to clinics, hospitals or other medical  
17 facilities;

18 F. to privately owned and operated convalescent  
19 homes or homes for the aged, infirm, indigent or chronically  
20 ill; or

21 [~~G. if the taxable premises does not have at least~~  
22 ~~three rooms or three other units of accommodations for~~  
23 ~~lodging]~~

24 G. if the vendor does not offer at least three  
25

. 131800. 1

underscored material = new  
[bracketed material] = delete

1 rooms within or attached to a taxable premises for lodging or  
2 at least three other premises for lodging or a combination of  
3 these within the taxing jurisdiction. "

4 Section 3. EFFECTIVE DATE.--The effective date of the  
5 provisions of this act is July 1, 2000.

6 - 5 -

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25