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HOUSE BILL 494

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

James Roger Madalena

AN ACT

**RELATING TO TAXATION; ALLOWING SANDOVAL COUNTY TO IMPOSE THE
LOCAL LIQUOR EXCISE TAX.**

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

**Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:**

**"7-24-9. DEFINITIONS.--As used in the Local Liquor
Excise Tax Act:**

**A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or
mixtures of one or more of the foregoing containing more than
one-half of one percent alcohol, but excluding medicinal
bitters;**

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underscored material = new
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1 B. "county" means:

2 (1) a class B county having a population of
3 more than fifty-six thousand but less than seventy-five
4 thousand, according to the most recent federal decennial
5 census or any subsequent decennial census, and having a net
6 taxable value for rate-setting purposes for the 1988 or any
7 subsequent property tax year of more than five hundred million
8 dollars (\$500,000,000) but less than seven hundred million
9 dollars (\$700,000,000); or

10 (2) a class B county having a population of
11 more than sixty thousand but less than seventy thousand
12 according to the 1990 federal decennial census and having a
13 net taxable value for rate-setting purposes for the 1999
14 property tax year of more than one billion dollars
15 (\$1,000,000,000);

16 C. "department" means the taxation and revenue
17 department, the secretary of taxation and revenue or any
18 employee of the department exercising authority lawfully
19 delegated to that employee by the secretary;

20 D. "governing body" means the board of county
21 commissioners of a county;

22 E. "person" means any individual, estate, trust,
23 receiver, cooperative association, club, corporation, company,
24 firm, partnership, joint venture, syndicate or other
25 association; "person" also means, to the extent permitted by

underscored material = new
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1 law, any federal, state or other governmental unit or
2 subdivision or agency, department or instrumentality thereof;

3 F. "price" means the total amount of money or the
4 reasonable value of other consideration or both paid for
5 alcoholic beverages, inclusive of the amount of any tax paid
6 pursuant to the Liquor Excise Tax Act; and

7 G. "retailer" means any person having a place of
8 business within the county who sells, offers for sale or
9 possesses for the purpose of selling alcoholic beverages
10 within the county. "

11 Section 2. EFFECTIVE DATE. -- The effective date of the
12 provisions of this act is July 1, 2001.

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