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AN ACT

RELATING TO GOVERNMENTAL GROSS RECEIPTS; EXPANDING THE
DEFINITION OF "GOVERNMENTAL GROSS RECEIPTS".

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

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991, Chapter 8,
Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating Tax Act,
"governmental gross receipts" means receipts of the state or an agency, institution,
instrumentality or political subdivision from:

- (1) the sale of tangible personal property other than water
from facilities open to the general public;
- (2) the performance of or admissions to recreational, athletic
or entertainment services or events in facilities open to the general public;
- (3) refuse collection or refuse disposal or both;
- (4) sewage services;
- (5) the sale of water by a utility owned or operated by a
county, municipality or other political subdivision of the state; and
- (6) the renting of parking, docking or tie-down spaces or the
granting of permission to park vehicles, tie-down aircraft or dock boats.

"Governmental gross receipts" includes receipts from the sale of tangible
personal property handled on consignment when sold from facilities open to the
general public but excludes cash discounts taken and allowed, governmental gross
receipts tax payable on transactions reportable for the period and any type of time-
price differential.

B. As used in this section, "facilities open to the general public" does

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1 not include point of sale registers or electronic devices at a bookstore owned or
2 operated by a public post-secondary educational institution when the registers or
3 devices are utilized in the sale of textbooks or other materials required for courses
4 at the institution to a student enrolled at the institution who displays a valid student
5 identification card."

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