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AN ACT

RELATING TO TAXATION; PROVIDING NEW REVENUE FOR CERTAIN  
COUNTIES TO BE USED FOR GENERAL HEALTH PURPOSES FOR SICK AND  
INDIGENT PERSONS.

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

Section 1. TAX LEVIES AUTHORIZATION--PROCEDURES--HEALTH  
PURPOSES.--

A. A board of county commissioners may adopt a resolution to  
submit to the qualified electors of the county the question of whether a property tax  
at a rate not to exceed the rate specified in the resolution should be imposed upon  
the net taxable value of property allocated to the county under the Property Tax  
Code for the purpose of providing health care to sick and indigent persons in the  
county.

B. The resolution shall specify the rate of the proposed tax, which  
shall not exceed one dollar fifty cents (\$1.50) on each one thousand dollars  
(\$1,000) of net taxable value of property allocated to the county under the Property  
Tax Code and shall:

(1) specify the date of the election at which the question of  
imposition of the tax to the qualified electors of the county shall be held, which may  
be a general election or a special election called for that purpose, except that the  
election may not be held within one year of an election held pursuant to Section 4-  
48B-15 NMSA 1978; and

(2) limit the imposition of the proposed tax to no more than  
eight years.

C. The question shall be voted upon as a separate question and  
shall be called, conducted and canvassed in substantially the same manner as

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1 provided by law for general elections. Upon certification, copies of the election shall  
2 be mailed immediately to the department of finance and administration and the  
3 taxation and revenue department.

4 D. For purposes of this section, "county" means a class B county  
5 with a population of no less than forty-one thousand and no more than forty-five  
6 thousand according to the last federal decennial census.

7 E. The mill levy authorized in this section is not subject to the rate  
8 limitation provisions of Section 7-37-7.1 NMSA 1978 and shall not be used to meet  
9 a county's obligations pursuant to Section 27-10-4 NMSA 1978.

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