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HOUSE BILL 992

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Sandra L. Townsend

AN ACT

RELATING TO TAXATION; EXPANDING USE OF THE COUNTY FIRE
PROTECTION EXCISE TAX.

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

Section 1. [NEW MATERIAL] LEGISLATIVE FINDINGS.--The legislature recognizes the inestimable value of the time, dedication and experience of New Mexico's thousands of volunteer firefighters, knowing beyond any doubt that the taxpayers in this largely rural state cannot afford to replace them with salaried personnel. The legislature finds that providing an allowance for reimbursement for lost or damaged personal equipment and special clothing and for a stipend to be paid to such firefighters in those counties that have adopted a fire protection excise tax is but a small acknowledgment of their value to their fellow citizens.

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1 Section 2. Section 7-20E-16 NMSA 1978 (being Laws 1979,
2 Chapter 398, Section 8, as amended) is amended to read:

3 "7-20E-16. COUNTY FIRE PROTECTION EXCISE TAX--USE OF
4 PROCEEDS--BUDGET LIMITATION.--

5 A. The money provided through passage of the county
6 fire protection excise tax shall be disbursed and allotted
7 through the governing body to the county fire districts within
8 the county [~~provided that~~]. Except as provided in Subsection B
9 of this section, no part of any distribution shall be used to
10 pay any salary, compensation or remuneration to any employee of
11 the state, the county or the independent fire district.

12 B. The governing body may by ordinance provide for
13 disbursements to volunteer firefighters to replace equipment
14 and clothing lost, destroyed or damaged in fighting fires or in
15 firefighting training and may authorize reimbursement for
16 personal vehicle expenses incurred in connection with
17 firefighting as well as for nominal compensation of volunteer
18 firefighters based on objective performance standards. No more
19 than twenty percent of the annual revenue from the county fire
20 protection excise tax may be used for this purpose and in no
21 case may any person receive more than four hundred dollars
22 (\$400) in a month.

23 [~~B.~~] C. The governing body [~~of any county~~] adopting
24 a county fire protection excise tax shall not reduce the level
25 of funding of any independent fire district more than ten

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1 percent from the approved budget of such fire district for the
2 prior year. The department of finance and administration shall
3 not approve the budget of any county [~~which~~] that violates the
4 provisions of this subsection."

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