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SENATE BILL 113

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Vernon D. Asbill

AN ACT

RELATING TO TAXATION; ELIMINATING THE DAILY BED SURCHARGE;
AMENDING AND REPEALING SECTIONS OF THE NMSA 1978; DECLARING AN
EMERGENCY.

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

Section 1. Section 7-1-2 NMSA 1978 (being Laws 1965,
Chapter 248, Section 2, as amended) is amended to read:

"7-1-2. APPLICABILITY.--The Tax Administration Act
applies to and governs:

A. the administration and enforcement of the
following taxes or tax acts as they now exist or may hereafter
be amended:

- (1) Income Tax Act;
- (2) Withholding Tax Act;
- (3) Venture Capital Investment Act;

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- 1 (4) Gross Receipts and Compensating Tax Act
2 and any state gross receipts tax;
- 3 (5) Liquor Excise Tax Act;
- 4 (6) Local Liquor Excise Tax Act;
- 5 (7) any municipal local option gross receipts
6 tax;
- 7 (8) any county local option gross receipts
8 tax;
- 9 (9) Special Fuels Supplier Tax Act;
- 10 (10) Gasoline Tax Act;
- 11 (11) petroleum products loading fee, which fee
12 shall be considered a tax for the purpose of the Tax
13 Administration Act;
- 14 (12) Alternative Fuel Tax Act;
- 15 (13) Cigarette Tax Act;
- 16 (14) Estate Tax Act;
- 17 (15) Railroad Car Company Tax Act;
- 18 (16) Investment Credit Act, Capital Equipment
19 Tax Credit Act, rural job tax credit, Laboratory Partnership
20 with Small Business Tax Credit Act and Technology Jobs Tax
21 Credit Act;
- 22 (17) Corporate Income and Franchise Tax Act;
- 23 (18) Uniform Division of Income for Tax
24 Purposes Act;
- 25 (19) Multistate Tax Compact;

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1 (20) Tobacco Products Tax Act; and
2 (21) the telecommunications relay service
3 surcharge imposed by Section 63-9F-11 NMSA 1978, which
4 surcharge shall be considered a tax for the purposes of the Tax
5 Administration Act; [~~and~~

6 ~~(22) the daily bed surcharge imposed on~~
7 ~~licensed nursing homes, intermediate care facilities for the~~
8 ~~mentally retarded and residential treatment centers, which~~
9 ~~surcharge shall be considered a tax for purposes of the Tax~~
10 ~~Administration Act until June 30, 2007]~~

11 B. the administration and enforcement of the
12 following taxes, surtaxes, advanced payments or tax acts as
13 they now exist or may hereafter be amended:

- 14 (1) Resources Excise Tax Act;
- 15 (2) Severance Tax Act;
- 16 (3) any severance surtax;
- 17 (4) Oil and Gas Severance Tax Act;
- 18 (5) Oil and Gas Conservation Tax Act;
- 19 (6) Oil and Gas Emergency School Tax Act;
- 20 (7) Oil and Gas Ad Valorem Production Tax Act;
- 21 (8) Natural Gas Processors Tax Act;
- 22 (9) Oil and Gas Production Equipment Ad
23 Valorem Tax Act;
- 24 (10) Copper Production Ad Valorem Tax Act;
- 25 (11) any advance payment required to be made

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1 by any act specified in this subsection, which advance payment
2 shall be considered a tax for the purposes of the Tax
3 Administration Act;

4 (12) Enhanced Oil Recovery Act;

5 (13) Natural Gas and Crude Oil Production
6 Incentive Act; and

7 (14) intergovernmental production tax credit
8 and intergovernmental production equipment tax credit;

9 C. the administration and enforcement of the
10 following taxes, surcharges, fees or acts as they now exist or
11 may hereafter be amended:

12 (1) Weight Distance Tax Act;

13 (2) the workers' compensation fee authorized
14 by Section 52-5-19 NMSA 1978, which fee shall be considered a
15 tax for purposes of the Tax Administration Act;

16 (3) Uniform Unclaimed Property Act (1995);

17 (4) 911 emergency surcharge and the network
18 and database surcharge, which surcharges shall be considered
19 taxes for purposes of the Tax Administration Act;

20 (5) the solid waste assessment fee authorized
21 by the Solid Waste Act, which fee shall be considered a tax for
22 purposes of the Tax Administration Act;

23 (6) the water conservation fee imposed by
24 Section 74-1-13 NMSA 1978, which fee shall be considered a tax
25 for the purposes of the Tax Administration Act; and

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1 (7) the gaming tax imposed pursuant to the
2 Gaming Control Act; and

3 D. the administration and enforcement of all other
4 laws, with respect to which the department is charged with
5 responsibilities pursuant to the Tax Administration Act, but
6 only to the extent that the other laws do not conflict with the
7 Tax Administration Act."

8 Section 2. REPEAL.--Sections 7-1-6.45 and 27-11-6 NMSA
9 1978 (being Laws 2004, Chapter 4, Sections 2 and 1) are
10 repealed.

11 Section 3. EMERGENCY.--It is necessary for the public
12 peace, health and safety that this act take effect immediately.