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SENATE BILL 1015

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; AMENDING THE PROVISIONS OF THE COUNTY
EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX TO
ALLOW USE OF THE TAX FOR PROVISION OF BEHAVIORAL HEALTH
SERVICES.

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

Section 1. Section 7-20E-22 NMSA 1978 (being Laws 2002,
Chapter 14, Section 1, as amended) is amended to read:

"7-20E-22. COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY
MEDICAL AND BEHAVIORAL HEALTH SERVICES TAX--AUTHORITY TO IMPOSE
COUNTYWIDE OR ONLY IN THE COUNTY AREA--ORDINANCE REQUIREMENTS--
USE OF REVENUE--ELECTION.--

A. The majority of the members of the governing
body of an eligible county that does not have in effect a tax
imposed pursuant to Subsection B of this section may enact an

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1 ordinance imposing an excise tax at a rate not to exceed
2 one-fourth percent of the gross receipts of a person engaging
3 in business in the county for the privilege of engaging in
4 business. The tax imposed by this subsection may be referred
5 to as the "countywide emergency communications and emergency
6 medical and behavioral health services tax".

7 B. The majority of the members of the governing
8 body of an eligible county that does not have in effect a tax
9 imposed pursuant to Subsection A of this section may enact an
10 ordinance imposing an excise tax at a rate not to exceed
11 one-fourth percent of the gross receipts of a person engaging
12 in business in the county area for the privilege of engaging in
13 business. The tax imposed by this subsection may be referred
14 to as the "county area emergency communications and emergency
15 medical and behavioral health services tax".

16 C. The tax authorized in Subsections A and B of
17 this section may be imposed in one or more increments of
18 one-sixteenth percent not to exceed an aggregate rate of
19 one-fourth percent.

20 D. The governing body, at the time of enacting an
21 ordinance imposing a rate of tax authorized in Subsection A or
22 B of this section, shall dedicate the revenue to one or [~~both~~]
23 more of the following purposes:

24 (1) operation of an emergency communications
25 center that has been determined by the local government

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1 division of the department of finance and administration to be
2 a consolidated public safety answering point; ~~[or]~~

3 (2) operation of emergency medical services
4 provided by the county; or

5 (3) provision of behavioral health services,
6 including alcohol abuse and substance abuse treatment.

7 E. An ordinance imposing any increment of the
8 countywide emergency communications and emergency medical and
9 behavioral health services tax or the county area emergency
10 communications and emergency medical and behavioral health
11 services tax shall not go into effect until after an election
12 is held and a majority of the voters voting in the election
13 ~~[vote]~~ votes in favor of imposing the tax. In the case of an
14 ordinance imposing an increment of the countywide emergency
15 communications and emergency medical and behavioral health
16 services tax, the election shall be conducted countywide. In
17 the case of an ordinance imposing the county area emergency
18 communications and emergency medical and behavioral health
19 services tax, the election shall be conducted only in the
20 county area. The governing body shall adopt a resolution
21 calling for an election within seventy-five days of the date
22 the ordinance is adopted on the question of imposing the tax.
23 The question may be submitted to the voters as a separate
24 question at a general election or at a special election called
25 for that purpose by the governing body. A special election

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1 shall be called, conducted and canvassed in substantially the
2 same manner as provided by law for general elections. In any
3 election held, the ballot shall clearly state the purpose to
4 which the revenue will be dedicated pursuant to Subsection D of
5 this section. If a majority of the voters voting on the
6 question [~~approve~~] approves the imposition of the countywide
7 emergency communications and emergency medical and behavioral
8 health services tax or the county area emergency communications
9 and emergency medical and behavioral health services tax, the
10 ordinance shall become effective in accordance with the
11 provisions of the County Local Option Gross Receipts Taxes Act.
12 If the question of imposing the tax fails, the governing body
13 shall not again propose the imposition of any increment of
14 either tax for a period of one year from the date of the
15 election.

16 F. For the purposes of this section, "eligible
17 county" means:

18 (1) a county that operates or, pursuant to a
19 joint powers agreement, is served by an emergency
20 communications center that has been determined by the local
21 government division of the department of finance and
22 administration to be a consolidated public safety answering
23 point; or

24 (2) in the case of a county imposing the tax
25 for the purposes provided in Paragraph (3) of Subsection D of

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1 this section, a county that operates or contracts for the
2 operation of a behavioral health services facility providing
3 alcohol abuse, substance abuse and inpatient and outpatient
4 behavioral health treatment."

5 Section 2. EFFECTIVE DATE.--The effective date of the
6 provisions of this act is July 1, 2007.

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