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

B. 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 A of this section may enact an

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 area for the privilege of engaging  
4 in business. The tax imposed by this subsection may be  
5 referred to as the "county area emergency communications and  
6 emergency medical and behavioral health services tax".

7 C. The tax authorized in Subsections A and B of  
8 this section may be imposed in one or more increments of  
9 one-sixteenth percent not to exceed an aggregate rate of  
10 one-fourth percent.

11 D. The governing body, at the time of enacting an  
12 ordinance imposing a rate of tax authorized in Subsection A  
13 or B of this section, shall dedicate the revenue to one or  
14 more of the following purposes:

15 (1) operation of an emergency communications  
16 center that has been determined by the local government  
17 division of the department of finance and administration to  
18 be a consolidated public safety answering point;

19 (2) operation of emergency medical services  
20 provided by the county; or

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

23 E. An ordinance imposing any increment of the  
24 countywide emergency communications and emergency medical and  
25 behavioral health services tax or the county area emergency

1 communications and emergency medical and behavioral health  
2 services tax shall not go into effect until after an election  
3 is held and a majority of the voters voting in the election  
4 votes in favor of imposing the tax. In the case of an  
5 ordinance imposing an increment of the countywide emergency  
6 communications and emergency medical and behavioral health  
7 services tax, the election shall be conducted countywide. In  
8 the case of an ordinance imposing the county area emergency  
9 communications and emergency medical and behavioral health  
10 services tax, the election shall be conducted only in the  
11 county area. The governing body shall adopt a resolution  
12 calling for an election within seventy-five days of the date  
13 the ordinance is adopted on the question of imposing the tax.  
14 The question may be submitted to the voters as a separate  
15 question at a general election or at a special election  
16 called for that purpose by the governing body. A special  
17 election shall be called, conducted and canvassed in  
18 substantially the same manner as provided by law for general  
19 elections. In any election held, the ballot shall clearly  
20 state the purpose to which the revenue will be dedicated  
21 pursuant to Subsection D of this section. If a majority of  
22 the voters voting on the question approves the imposition of  
23 the countywide emergency communications and emergency medical  
24 and behavioral health services tax or the county area  
25 emergency communications and emergency medical and behavioral

1 health services tax, the ordinance shall become effective in  
2 accordance with the provisions of the County Local Option  
3 Gross Receipts Taxes Act. If the question of imposing the  
4 tax fails, the governing body shall not again propose the  
5 imposition of any increment of either tax for a period of one  
6 year from the date of the election.

7 F. For the purposes of this section, "eligible  
8 county" means:

9 (1) a county that operates or, pursuant to a  
10 joint powers agreement, is served by an emergency  
11 communications center that has been determined by the local  
12 government division of the department of finance and  
13 administration to be a consolidated public safety answering  
14 point; or

15 (2) in the case of a county imposing the tax  
16 for the purposes provided in Paragraph (3) of Subsection D of  
17 this section, a county that operates or contracts for the  
18 operation of a behavioral health services facility providing  
19 alcohol abuse, substance abuse and inpatient and outpatient  
20 behavioral health treatment."

21 Section 2. EFFECTIVE DATE.--The effective date of the  
22 provisions of this act is July 1, 2007. \_\_\_\_\_