

underscored material = new
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HOUSE BILL 28

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Rick Miera

AN ACT

RELATING TO TAXATION; EXEMPTING FROM THE GROSS RECEIPTS TAX THE RECEIPTS OF REFEREEING, UMPIRING, SCORING OR OTHER ATHLETIC OFFICIATING AT CERTAIN SPORTING EVENTS IN NEW MEXICO.

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

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"[NEW MATERIAL] EXEMPTION--SPORTING EVENTS OFFICIATING.-- Exempted from the gross receipts tax are the receipts of refereeing, umpiring, scoring or other athletic officiating at sporting events in New Mexico sponsored by the New Mexico activities association or a municipality, a county or a nonprofit organization."

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