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SENATE BILL 164

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

INTRODUCED BY

Steven P. Neville

AN ACT

RELATING TO TAXATION; AUTHORIZING ADDITIONAL COUNTIES TO IMPOSE  
THE LOCAL LIQUOR EXCISE TAX PURSUANT TO THE LOCAL LIQUOR EXCISE  
TAX ACT.

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

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,  
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS.--As used in the Local Liquor Excise  
Tax Act:

A. "alcoholic beverages" means distilled or  
rectified spirits, potable alcohol, brandy, whiskey, rum, gin  
and aromatic bitters or any similar alcoholic beverage,  
including blended or fermented beverages, dilutions or mixtures  
of one or more of the foregoing containing more than one-half  
of one percent alcohol, but excluding medicinal bitters;

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underscored material = new  
[bracketed material] = delete

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1 B. "county" means:

2 (1) a class B county having a population of  
3 more than fifty-six thousand but less than seventy-five  
4 thousand, according to the most recent federal decennial census  
5 or any subsequent decennial census, and having a net taxable  
6 value for rate-setting purposes for the 1988 or any subsequent  
7 property tax year of more than five hundred million dollars  
8 (\$500,000,000) but less than seven hundred million dollars  
9 (\$700,000,000); and

10 (2) a class A county having a population of  
11 more than one hundred ten thousand but less than one hundred  
12 twenty-eight thousand according to the 2000 federal decennial  
13 census or any subsequent federal decennial census and having a  
14 net taxable value for rate-setting purposes for the 2006  
15 property tax year or any subsequent property tax year of more  
16 than four billion dollars (\$4,000,000,000) but less than five  
17 billion dollars (\$5,000,000,000);

18 C. "department" means the taxation and revenue  
19 department, the secretary of taxation and revenue or any  
20 employee of the department exercising authority lawfully  
21 delegated to that employee by the secretary;

22 D. "governing body" means the board of county  
23 commissioners of a county;

24 E. "person" means any individual, estate, trust,  
25 receiver, cooperative association, club, corporation, company,

.170878.2

underscoring material = new  
[bracketed material] = delete

1 firm, partnership, joint venture, syndicate or other  
2 association; "person" also means, to the extent permitted by  
3 law, any federal, state or other governmental unit or  
4 subdivision or agency, department or instrumentality thereof;

5 F. "price" means the total amount of money or the  
6 reasonable value of other consideration or both paid for  
7 alcoholic beverages, inclusive of the amount of any tax paid  
8 pursuant to the Liquor Excise Tax Act; and

9 G. "retailer" means any person having a place of  
10 business within the county who sells, offers for sale or  
11 possesses for the purpose of selling alcoholic beverages within  
12 the county."

13 Section 2. EFFECTIVE DATE.--The effective date of the  
14 provisions of this act is July 1, 2008.

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