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SENATE BILL 283

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

INTRODUCED BY

Phil A. Griego

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE TAX
ADMINISTRATION ACT TO PROVIDE THE REPORTING LOCATION FOR
ARCHITECTURAL, ENGINEERING, LEGAL OR INDEPENDENT AUDIT SERVICES
GROSS RECEIPTS.

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

Section 1. Section 7-1-14 NMSA 1978 (being Laws 1969,
Chapter 145, Section 1, as amended) is amended to read:

"7-1-14. SECRETARY MAY DETERMINE WHERE CERTAIN GROSS
RECEIPTS ARE TO BE REPORTED--PLACE OF BUSINESS FOR CONSTRUCTION
PROJECTS AND CERTAIN REAL PROPERTY SALES.--

A. By regulation, the secretary may require any
person maintaining one or more places of business to report the
person's taxable gross receipts and deductions for each
municipality or county or area within an Indian reservation or

underscoring material = new
~~[bracketed material] = delete~~

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1 pueblo grant in which the person maintains a place of business.

2 B. For persons engaged in the construction
3 business, the place where the construction project is performed
4 is a "place of business", and all receipts from that project
5 are to be reported from that place of business.

6 C. The secretary may, by regulation, also require
7 any person maintaining a business outside the boundaries of a
8 municipality on land owned by that municipality to report the
9 person's taxable gross receipts for that municipality.

10 D. For a person engaged in the business of selling
11 real estate, the location of the real property sold is the
12 "place of business", and all receipts from that sale are to be
13 reported from that place of business.

14 E. For a person engaged in the business of
15 providing architectural, engineering, legal or independent
16 audit services, the location of the project for which the
17 services are rendered is the "place of business", and all
18 receipts from that sale are to be reported from that place of
19 business."

20 Section 2. EFFECTIVE DATE.--The effective date of the
21 provisions of this act is January 1, 2009.

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