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HOUSE BILL 135

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Rick Miera

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; AUTHORIZING CONTINUATION OF THE INCREMENT OF THE COUNTY HEALTH CARE GROSS RECEIPTS TAX IMPOSED BY CERTAIN COUNTIES FOR SUPPORT OF INDIGENT PATIENTS.

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

Section 1. Section 7-20E-18 NMSA 1978 (being Laws 1991, Chapter 212, Section 7, as amended) is amended to read:

"7-20E-18. COUNTY HEALTH CARE GROSS RECEIPTS TAX--
AUTHORITY TO IMPOSE RATE.--

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate of one-sixteenth percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. Any ordinance imposing an excise tax pursuant to this section shall not be subject to

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1 a referendum. The governing body of a county shall, at the
2 time of enacting an ordinance imposing the tax, dedicate the
3 revenue to the county-supported medicaid fund. This tax is to
4 be referred to as the "county health care gross receipts tax".

5 B. In addition to the imposition of the county
6 health care gross receipts tax authorized by Subsection A of
7 this section, the majority of the members of the governing body
8 of a county having a population of more than five hundred
9 thousand persons according to the most recent federal decennial
10 census may enact an ordinance imposing an additional one-
11 sixteenth percent increment of county health care gross
12 receipts tax; provided that the imposition of the additional
13 increment shall be for a period that ends no later than June
14 30, 2009. To continue an increment after June 30, 2009 or
15 beyond any five-year period for which the increment has been
16 imposed, the members of the governing body shall review the
17 need for the increment and if the majority of the members vote
18 in favor of continuing the increment imposed pursuant to this
19 subsection, the increment shall be imposed for an additional
20 period of five years. The governing body of the county shall,
21 at the time of enacting an ordinance imposing the additional
22 increment of county health care gross receipts tax, dedicate
23 the revenue to the support of indigent patients.

24 C. Any ordinance enacted pursuant to the provisions
25 of Subsection A or B of this section shall include an effective

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1 date of either July 1 or January 1 in accordance with the
2 provisions of the County Local Option Gross Receipts Taxes
3 Act."

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