

HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR
HOUSE BILL 16

51ST LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2014

AN ACT

RELATING TO TAXATION; INCREASING THE PERCENTAGE OF THE LIQUOR
EXCISE TAX DISTRIBUTED TO THE LOCAL DWI GRANT FUND.

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

SECTION 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997,
Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION--LOCAL DWI GRANT FUND--
MUNICIPALITIES.--

A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the local DWI grant fund in an amount
equal to forty-one and fifty hundredths percent of the net
receipts, exclusive of penalties and interest, attributable to
the liquor excise tax.

B. For fiscal year 2016, a distribution pursuant to
Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant

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1 fund in an amount equal to forty-six percent of the net
2 receipts, exclusive of penalties and interest, attributable to
3 the liquor excise tax.

4 C. For fiscal year 2017, a distribution pursuant to
5 Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant
6 fund in an amount equal to fifty and fifty-hundredths percent
7 of the net receipts, exclusive of penalties and interest,
8 attributable to the liquor excise tax.

9 D. For fiscal year 2018, a distribution pursuant to
10 Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant
11 fund in an amount equal to fifty-five percent of the net
12 receipts, exclusive of penalties and interest, attributable to
13 the liquor excise tax.

14 E. For fiscal year 2019, a distribution pursuant to
15 Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant
16 fund in an amount equal to fifty-nine and fifty-hundredths
17 percent of the net receipts, exclusive of penalties and
18 interest, attributable to the liquor excise tax.

19 F. For fiscal year 2020, a distribution pursuant to
20 Section 7-1-6.1 NMSA 1978 shall be made to the local DWI grant
21 fund in an amount equal to sixty-four percent of the net
22 receipts, exclusive of penalties and interest, attributable to
23 the liquor excise tax.

24 G. For fiscal year 2021 and subsequent fiscal
25 years, a distribution pursuant to Section 7-1-6.1 NMSA 1978

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1 shall be made to the local DWI grant fund in an amount equal to
 2 sixty-eight and fifty-hundredths percent of the net receipts,
 3 exclusive of penalties and interest, attributable to the liquor
 4 excise tax.

5 ~~[B-]~~ H. A distribution pursuant to Section 7-1-6.1
 6 NMSA 1978 of twenty thousand seven hundred fifty dollars
 7 (\$20,750) monthly from the net receipts attributable to the
 8 liquor excise tax shall be made to a municipality that is
 9 located in a class A county and that has a population according
 10 to the most recent federal decennial census of more than thirty
 11 thousand but less than sixty thousand. The distribution
 12 pursuant to this subsection shall be used by the municipality
 13 only for the provision of alcohol treatment and rehabilitation
 14 services for street inebriates."

15 **SECTION 2. EFFECTIVE DATE.**--The effective date of the
 16 provisions of this act is July 1, 2015.

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