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SENATE BILL 402

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

Phil A. Griego

AN ACT

RELATING TO MUNICIPALITIES; AMENDING SECTION 3-38-16 NMSA 1978
(BEING LAWS 1969, CHAPTER 199, SECTION 4, AS AMENDED) TO DELETE
THE EXEMPTION FROM THE OCCUPANCY TAX OF VENDORS OFFERING FEWER
THAN THREE ROOMS FOR LODGING.

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

SECTION 1. Section 3-38-16 NMSA 1978 (being Laws 1969,
Chapter 199, Section 4, as amended) is amended to read:

"3-38-16. EXEMPTIONS.--The occupancy tax shall not apply:

A. if a vendee:

(1) has been a permanent resident of the
taxable premises for a period of at least thirty consecutive
days; or

(2) enters into or has entered into a written
agreement for lodgings at the taxable premises for a period of

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1 at least thirty consecutive days;

2 B. if the rent paid by a vendee is less than two
3 dollars (\$2.00) a day;

4 C. to lodging accommodations at institutions of the
5 federal government, the state or any political subdivision
6 thereof;

7 D. to lodging accommodations at religious,
8 charitable, educational or philanthropic institutions,
9 including accommodations at summer camps operated by such
10 institutions;

11 E. to clinics, hospitals or other medical
12 facilities; or

13 F. to privately owned and operated convalescent
14 homes or homes for the aged, infirm, indigent or chronically
15 ill [~~or~~

16 ~~G. if the vendor does not offer at least three~~
17 ~~rooms within or attached to a taxable premises for lodging or~~
18 ~~at least three other premises for lodging or a combination of~~
19 ~~these within the taxing jurisdiction]."~~

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