

HOUSE BILL 490

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

INTRODUCED BY

Jimmie C. Hall

AN ACT

RELATING TO COUNTIES; REQUIRING COUNTIES TO TRANSFER ADDITIONAL
REVENUE TO THE COUNTY-SUPPORTED MEDICAID FUND; DECLARING AN
EMERGENCY.

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

SECTION 1. Section 27-10-4 NMSA 1978 (being Laws 1991,
Chapter 212, Section 4, as amended) is amended to read:

"27-10-4. ALTERNATIVE REVENUE SOURCE TO IMPOSITION OF
COUNTY HEALTH CARE GROSS RECEIPTS TAX--~~[TRANSFER]~~ TRANSFERS TO
COUNTY-SUPPORTED MEDICAID FUND.--

A. In the event a county does not enact an
ordinance imposing a county health care gross receipts tax
pursuant to Section ~~[7-20D-3]~~ 7-20E-18 NMSA 1978, the county
shall, by ordinance to be effective July 1, 1993, dedicate to
the county-supported medicaid fund an amount equal to a gross

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1 receipts tax rate of one-sixteenth [~~of one~~] percent applied to
2 the taxable gross receipts reported during the prior fiscal
3 year by persons engaging in business in the county. For
4 purposes of this subsection, a county may use funds from any
5 existing authorized revenue source of the county.

6 B. For each county that has in effect an ordinance
7 enacted pursuant to Subsection A of this section on July 1 of
8 each year, the taxation and revenue department shall certify to
9 the county by September 15, 1993 and by September 15 of each
10 subsequent fiscal year the amount of gross receipts reported
11 for the county for purposes of the gross receipts tax during
12 the prior fiscal year. Upon certification by the taxation and
13 revenue department, any county enacting an ordinance pursuant
14 to Subsection A of this section shall transfer to the county-
15 supported medicaid fund by the last day of March, June,
16 September and December of each year an amount equal to a rate
17 of one sixty-fourth [~~of one~~] percent applied to the certified
18 amount.

19 C. The requirements of an ordinance enacted
20 pursuant to this section may be terminated for a county only on
21 the effective date of an ordinance enacted by the county
22 imposing the county health care gross receipts tax; provided
23 that if the effective date of the ordinance imposing the tax is
24 January 1, the termination does not apply to the payments
25 required for September and December of that year.

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underscored material = new
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1 D. In addition to the amount dedicated pursuant to
2 Subsection A of this section or Section 7-20E-18 NMSA 1978, a
3 county shall dedicate to the county-supported medicaid fund an
4 amount equal to a gross receipts tax rate of one-sixteenth
5 percent applied to the taxable gross receipts reported during
6 the prior fiscal year by a person engaging in business in the
7 county. The county may use funds from any existing authorized
8 revenue source of the county. The county shall make the
9 transfer to the county-supported medicaid fund by the last day
10 of March, June, September and December of each year in an
11 amount equal to a rate of one sixty-fourth percent applied to
12 the certified amount."

13 **SECTION 2. EFFECTIVE DATE.--**

14 A. If this act takes effect on or before April 1,
15 2017, the effective date of the provisions of this act is April
16 1, 2017.

17 B. If this act takes effect after April 1, 2017,
18 the effective date of the provisions of this act is the first
19 day of the month following the date this act takes effect.

20 **SECTION 3. EMERGENCY.--**It is necessary for the public
21 peace, health and safety that this act take effect immediately.