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AN ACT

RELATING TO TAXATION; REMOVING AN EXEMPTION FOR CERTAIN
SHORT-TERM OCCUPANCY RENTALS FROM THE OCCUPANCY TAX.

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 at least thirty consecutive days;

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

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

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

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

F. to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is January 1, 2018.