

1 SENATE BILL 106

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

4 John M. Sapien

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10 AN ACT

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

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

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

17 "3-38-16. EXEMPTIONS.--The occupancy tax shall not apply:

18 A. if a vendee:

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

22 (2) enters into or has entered into a written  
23 agreement for lodgings at the taxable premises for a period of  
24 at least thirty consecutive days;

25 B. if the rent paid by a vendee is less than two

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1 dollars (\$2.00) a day;

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

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

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

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

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

18 SECTION 2. EFFECTIVE DATE.--The effective date of the  
19 provisions of this act is July 1, 2019.