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AN ACT

RELATING TO TAXATION; EXPANDING THE PERMISSIBLE USES OF
REVENUE FROM THE MUNICIPAL ENVIRONMENTAL SERVICES GROSS
RECEIPTS TAX; CHANGING THE ELIGIBILITY CRITERIA FOR IMPOSING
THAT TAX.

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

SECTION 1. Section 7-19D-10 NMSA 1978 (being Laws 1990,
Chapter 99, Section 51, as amended) is amended to read:

"7-19D-10. MUNICIPAL ENVIRONMENTAL SERVICES GROSS
RECEIPTS TAX--AUTHORITY TO IMPOSE--ORDINANCE REQUIREMENTS.--

A. The majority of the members of the governing
body of a municipality may enact an ordinance imposing an
excise tax on any person engaging in business in the
municipality for the privilege of engaging in business.
Except as otherwise provided in this section, the rate of the
tax shall be one-sixteenth of one percent of the gross
receipts of the person engaging in business.

B. The tax imposed in accordance with Subsection A
of this section may be referred to as the "municipal
environmental services gross receipts tax". The imposition
of a municipal environmental services gross receipts tax is
not subject to referendum.

C. The governing body of a municipality shall, at
the time of enacting an ordinance imposing the rate of the

1 tax authorized in Subsection A of this section, dedicate the
2 revenue for the acquisition, construction, operation and
3 maintenance of solid waste facilities, which includes the
4 collection of solid waste and disposal of demolition debris,
5 water facilities, wastewater facilities, sewer systems,
6 infrastructure necessary for storm water runoff control or
7 related facilities.

8 D. The governing body of a municipality in a class
9 B county with a net taxable value used for rate-setting
10 purposes for the 2008 property tax year of greater than six
11 hundred million dollars (\$600,000,000) and with a population,
12 according to the most recent federal decennial census, of
13 less than twenty-five thousand may enact an ordinance
14 imposing a municipal environmental services gross receipts
15 tax on persons engaging in business in the municipality for
16 the privilege of engaging in business; provided that:

17 (1) the rate of the tax imposed does not
18 exceed one-half of one percent of the gross receipts of the
19 person engaging in business;

20 (2) the tax is imposed in one-fourth of one
21 percent increments; and

22 (3) the population, according to the most
23 recent federal decennial census, of the municipality imposing
24 the tax is:

25 (a) more than six thousand five hundred

1 but less than seven thousand eight hundred; or

2 (b) more than one thousand five hundred

3 but less than two thousand." _____

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