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SENATE BILL

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

INTRODUCED BY

Cliff R. Pirtle

AN ACT

RELATING TO TAXATION; PROVIDING A TEMPORARY WAIVER OF PENALTIES AND INTEREST ON CERTAIN GROSS RECEIPTS AND COMPENSATING TAX LIABILITIES DUE DURING AND AFTER A CERTAIN PUBLIC HEALTH ORDER IS IN EFFECT; DECLARING AN EMERGENCY.

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

SECTION 1. TEMPORARY PROVISION--PENALTIES AND INTEREST WAIVED FOR CERTAIN TAXES DUE DURING AND AFTER A CERTAIN PUBLIC HEALTH ORDER IS IN EFFECT.--

A. Notwithstanding Sections 7-1-67 and 7-1-69 NMSA 1978, no interest shall accrue and no penalty shall be assessed to a taxpayer for gross receipts tax, local option gross receipts tax or compensating tax liabilities for failure to pay any of those taxes that became due beginning on the date the public health order came into effect and until two months after

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1 the public health order expires or is rescinded; provided that
2 the failure to pay the tax was made without intent to evade or
3 defeat the tax; and provided further that payment for the
4 unpaid taxes is made in full on or before the twenty-fifth day
5 of the third month following the expiration or rescission of
6 the public health order.

7 B. As used in this section, "public health order"
8 means the public health order issued by the secretary of health
9 on March 23, 2020 that ordered certain businesses to reduce the
10 in-person workforce at each business or business location by
11 one hundred percent.

12 SECTION 2. EMERGENCY.--It is necessary for the public
13 peace, health and safety that this act take effect immediately.