

1 HOUSE BILL 477  
2 57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025

3 INTRODUCED BY  
4 Patricia A. Lundstrom  
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10 AN ACT

11 RELATING TO TAXATION; AMENDING THE LODGERS' TAX ACT TO PROVIDE  
12 AN EXEMPTION FOR MEMBERS OF THE LEGISLATURE IN A COUNTY WHERE  
13 THE STATE CAPITOL IS LOCATED DURING A LEGISLATIVE SESSION.  
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15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

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

18 "3-38-16. EXEMPTIONS.--The occupancy tax shall not apply:

19 A. if a vendee:

20 (1) has been a permanent resident of the  
21 taxable premises for a period of at least thirty consecutive  
22 days, unless those premises are temporary lodging; ~~[or]~~

23 (2) enters into ~~[or has entered into]~~ a  
24 written agreement for lodgings at the taxable premises for a  
25 period of at least thirty consecutive days, unless those

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underscored material = new  
[bracketed material] = delete

1 premises are temporary lodging, except as provided in Paragraph  
2 (3) of this subsection; or

3 (3) is a member of the legislature and enters  
4 into a written agreement for lodgings at a taxable premises  
5 located in a county where the state capitol is located for a  
6 period of at least thirty consecutive days that occur during a  
7 legislative session;

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

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

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

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

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

22 SECTION 2. EFFECTIVE DATE.--The effective date of the  
23 provisions of this act is July 1, 2025.