SENATE BILL 263

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY

JOHN ARTHUR SMITH

AN ACT

RELATING TO TAXATION; AMENDING THE COUNTY HOSPITAL EMERGENCY GROSS RECEIPTS TAX TO EXTEND THE TIME PERIOD TO IMPOSE THE TAX.

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

Section 1. Section 7-20E-12.1 NMSA 1978 (being Laws 1994, Chapter 14, Section 1) is amended to read:

"7-20E-12.1. COUNTY HOSPITAL EMERGENCY GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE--USE OF PROCEEDS.--

A. The majority of the members of the governing body may enact an ordinance imposing an excise tax on any person engaging in business in the county for the privilege of engaging in business. The rate of the tax shall be one-fourth of one percent of the gross receipts of the person engaging in business. The tax shall be imposed only once for a period of not more than [two] five years from the effective date of the
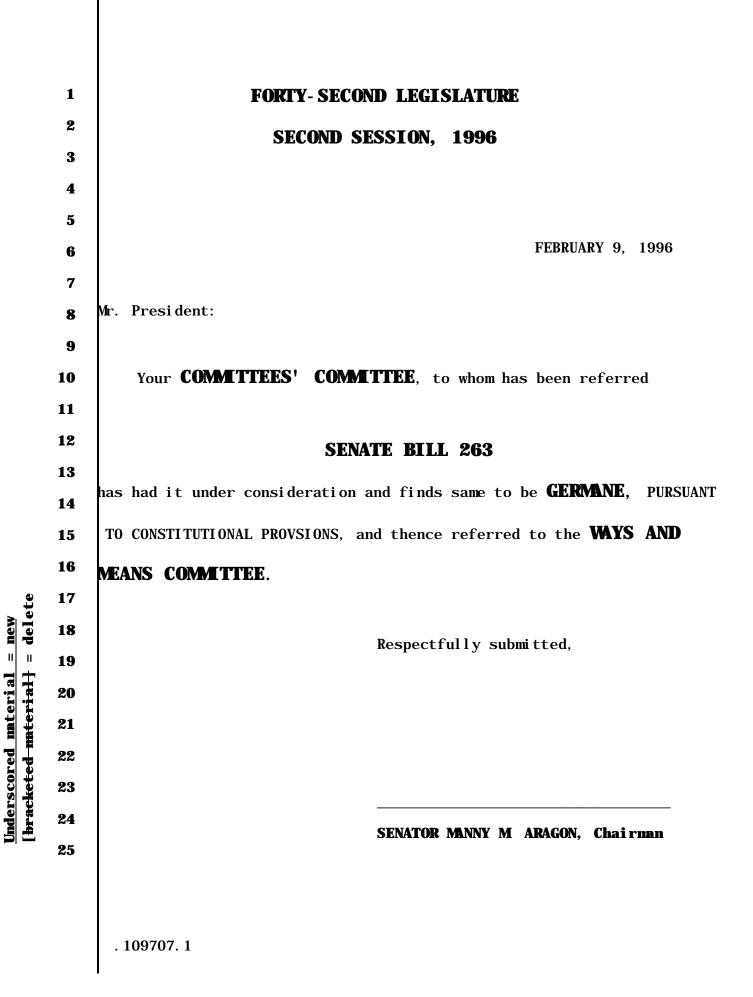
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1   ordinance imposing the tax.

2   B.   The tax imposed by this section may be referred

3   to as the "county hospital emergency gross receipts tax".

4   C.   At the time of enacting the ordinance imposing

5   the tax authorized in this section, the governing body shall

6   dedicate the revenue for current operations and maintenance of a

7   hospital owned by the county or a hospital with whom the county

8   has entered into a health care facilities contract.

9   D.   As used in this section, "county" means a

10   class B county with a population of less than ten thousand

11   according to the 1990 federal decennial census and with a net

12   taxable value for rate-setting purposes for the 1993 property

13   tax year in excess of one hundred million dollars

14   ($100,000,000)."

15   Section 2.   EFFECTIVE DATE.--The effective date of the

16   provisions of this act is July 1, 1996.

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FORTY-SECOND LEGISLATURE

SECOND SESSION, 1996

FEBRUARY 9, 1996

Mr. President:

Your **COMMITTEES' COMMITTEE**, to whom has been referred

SENATE BILL 263

has had it under consideration and finds same to be **GERMANE**, PURSUANT

TO CONSTITUTIONAL PROVSIONS, and thence referred to the **WAYS AND**

MEANS COMMITTEE.

Respectfully submitted,

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SENATOR MANNY M ARAGON, Chairman

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Adopted_____ Not Adopted_____

(Chief Clerk)   (Chief Clerk)

Date _____

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