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**SENATE BILL 405**

**43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998**

**INTRODUCED BY**

**CARLOS R. CISNEROS**

**AN ACT**

**RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE.**

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

Underscored material = new  
~~[bracketed material] = delete~~

1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

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5  
6 February 11, 1998

7  
8 Mr. President:

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10 Your WAYS AND MEANS COMMITTEE, to whom has been  
11 referred

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13 SENATE BILL 405

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15 has had it under consideration and reports same with  
16 recommendation that it DO NOT PASS, but that

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19 SENATE WAYS AND MEANS COMMITTEE SUBSTITUTE FOR  
20 SENATE BILL 405

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22 DO PASS, and thence referred to the COMMITTEES' COMMITTEE.

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24 Respectfully submitted,

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Carlos R. Cisneros, Chairman

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 6 For 0 Against

Yes: 6

No: 0

Excused: Duran, Kidd, Leavell

Absent: None

S0405WM1

SENATE WAYS AND MEANS COMMITTEE SUBSTITUTE FOR  
SENATE BILL 405

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;  
AMENDING THE LIQUOR EXCISE TAX ACT TO CHANGE THE TAX ON BEER  
MANUFACTURED OR PRODUCED BY A MICROBREWERY AND SOLD IN NEW  
MEXICO.

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

Section 1. Section 7-17-5 NMSA 1978 (being Laws 1993,  
Chapter 65, Section 8, as amended) is amended to read:

"7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX. --

There is imposed on any wholesaler who sells alcoholic  
beverages on which the tax imposed by this section has not  
been paid an excise tax, to be referred to as the "liquor  
excise tax", at the following rates on alcoholic beverages  
sold:

A. on spirituous liquors, one dollar sixty cents

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(\$1.60) per liter;

B. on beer, except as provided in Subsection E of this section, forty-one cents (\$.41) per gallon;

C. on wine, except as provided in Subsections D and F of this section, forty-five cents (\$.45) per liter;

D. on fortified wine, one dollar fifty cents (\$1.50) per liter;

E. on beer ~~manufactured or produced by a microbrewer and sold in this state, provided that proof is furnished to the department that the beer was manufactured or produced by a microbrewer~~ [~~twenty-five cents (\$.25)~~] twelve cents (\$.12) per gallon;

F. on wine ~~manufactured or produced by a small winer or winegrower and sold in this state, provided that proof is furnished to the department that the wine was manufactured or produced by a small winer or winegrower,~~ ten cents (\$.10) per liter on the first eighty thousand liters sold and twenty cents (\$.20) per liter on all liters sold over eighty thousand liters but less than three hundred seventy-five thousand liters; and

G. on cider, forty-one cents (\$.41) per gallon. "

Section 2. EFFECTIVE DATE. --The effective date of the provisions of this act is July 1, 1998.

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SENATE WAYS AND MEANS COMMITTEE SUBSTITUTE FOR  
**43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998**

AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;  
AMENDING THE LIQUOR EXCISE TAX ACT TO CHANGE THE TAX ON BEER  
MANUFACTURED OR PRODUCED BY A MICROBREWER AND SOLD IN NEW  
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(\$1.60) per liter;

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C. on wine, except as provided in Subsections D and F of this section, forty-five cents (\$.45) per liter;

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E. on beer ~~manufactured or produced by a microbrewer and sold in this state, provided that proof is furnished to the department that the beer was manufactured or produced by a microbrewer~~ [~~twenty-five cents (\$.25)~~] twelve cents (\$.12) per gallon;

F. on wine ~~manufactured or produced by a small winer or winegrower and sold in this state, provided that proof is furnished to the department that the wine was manufactured or produced by a small winer or winegrower,~~ ten cents (\$.10) per liter on the first eighty thousand liters sold and twenty cents (\$.20) per liter on all liters sold over eighty thousand liters but less than three hundred seventy-five thousand liters; and

G. on cider, forty-one cents (\$.41) per gallon. "

Section 2. EFFECTIVE DATE. --The effective date of the provisions of this act is July 1, 1998.

SWMC/SB 405

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FORTY-THIRD LEGISLATURE  
SECOND SESSION, 1998

February 12, 1998

Mr. President:

Your COMMITTEES' COMMITTEE, to whom has been referred

SENATE WAYS & MEANS COMMITTEE SUBSTITUTE FOR  
SENATE BILL 405

has had it under consideration and finds same to be GERMANE, in  
accordance with constitutional provisions, and further recommends  
that it now be referred to the WAYS & MEANS COMMITTEE thence to  
the FINANCE COMMITTEE.

Respectfully submitted,

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Manny M. Aragon, Chair man

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chi ef Clerk) (Chi ef Clerk)

Date \_\_\_\_\_

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SWMC/SB 405

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FORTY-THIRD LEGISLATURE  
SECOND SESSION, 1998

February 18, 1998

Mr. President:

Your FINANCE COMMITTEE, to whom has been referred

SENATE WAYS AND MEANS COMMITTEE SUBSTITUTE FOR  
SENATE BILL 405

has had it under consideration and reports same with recommendation  
that it DO PASS.

Respectfully submitted,

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Ben D. Altamirano, Chairman

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 6 For 0 Against

Yes: 6

No: None

Excused: Carraro, Eisenstadt, Ingle, Lyons, McKibben

Absent: None

S0405FC1

underscored material = new  
[bracketed material] = delete