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SENATE JOINT MEMORIAL 31

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

INTRODUCED BY

ROD ADAIR

A JOINT MEMORIAL

REQUESTING THE SECRETARY OF TAXATION AND REVENUE TO DEVELOP
AND IMPLEMENT A TAX AMNESTY PROGRAM FOR CERTAIN PERSONS
PROVIDING CHILD DAYCARE SERVICES SUBJECT TO THE GROSS RECEIPTS
TAX.

WHEREAS, during the past several years there has been an
increased demand for affordable child daycare services; and

WHEREAS, in response to this demand many persons have
developed child daycare services for a restricted number of
children in a single-family setting in their homes; and

WHEREAS, many of the described providers of services were
unaware of the requirements of the law pertaining to filing
returns for and paying gross receipts taxes; and

WHEREAS, the described taxpayers should be permitted to
file returns for and pay delinquent gross receipts taxes
during a specified period without being penalized by the

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1 imposition of penalties and interest;

2 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
3 STATE OF NEW MEXICO that the secretary of taxation and revenue
4 establish a tax amnesty program for single-family providers of
5 limited child daycare services in their homes to be permitted
6 for a limited specified time to pay their delinquent gross
7 receipts taxes without the imposition of penalties and
8 interest; and

9 BE IT FURTHER RESOLVED that a copy of this memorial be
10 transmitted to the governor and the secretary of taxation and
11 revenue.

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
3
4

5 February 10, 1998
6

7 Mr. President:
8

9 Your RULES COMMITTEE, to whom has been referred
10

11 SENATE JOINT MEMORIAL 31
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13 has had it under consideration and reports same with
14 recommendation that it DO PASS, and thence referred to the
15 FINANCE COMMITTEE.
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17 Respectfully submitted,
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22 _____
23 Gloria Howes, Chairman
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Adopted _____ Not

Adopted _____

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(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 7 For 0 Against

Yes: 7

No: 0

Excused: Aragon

Absent: None

SJ031RU1

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
3
4

5 February 18, 1998
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7 Mr. President:
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9 Your FINANCE COMMITTEE, to whom has been referred
10

11 SENATE JOINT MEMORIAL 31
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13 has had it under consideration and reports same with
14 recommendation that it DO PASS.
15

16 Respectfully submitted,
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22 Ben D. Altamirano, Chairman
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Adopted _____ Not

Adopted _____

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(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 4 For 2 Against

Yes: 4

No: Aragon, Altamirano

Excused: Carraro, Eisenstadt, Ingle, Lyons, McKibben

Absent: None

SJ031FC1

Underscored material = new
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