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SENATE BILL 149

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Leonard Lee Rawson

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS FOR RECEIPTS FROM PROVIDING CHILD DAYCARE SERVICES IN A PRIVATE RESIDENCE.

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

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--CHILD DAYCARE SERVICES. -- Receipts from providing child daycare services in one's private residence may be deducted from gross receipts if the person providing the services is in compliance with the rules of the children, youth and families department governing family child care homes."

Section 2. EFFECTIVE DATE. -- The effective date of the provisions of this act is July 1, 1999.

. 125228. 1

FORTY- FOURTH LEGISLATURE SB 149/a FIRST SESSION, 1999

February 17, 1999

Mr. President:

Your WAYS & MEANS COMMITTEE, to whom has been referred

SENATE BILL 149

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

- On page 1, line 20, strike "one's" and insert in lieu thereof "a".
- 2. On page 1, line 21, following "if" strike the remainder of the line and strike all of lines 22 and 23 and insert in lieu thereof "the service is provided in a licensed family child-care home or in a registered home of the family nutrition program, as defined in rules of the children, youth and families department."".,

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FORTY-FOURTH LEGISLATURE FIRST SESSION. 1999

Respectfully submitted, Carlos R. Cisneros, Chairmn Adopted		LIK	WI SESSION, 1999
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