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SENATE BILL 675

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

INTRODUCED BY

Patrick H. Lyons

AN ACT

RELATING TO TAXATION; ELIMINATING CERTAIN EXEMPTIONS TO ALLOW FOR IMPOSITION OF MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES ON THE GROSS RECEIPTS ARISING FROM BUSINESSES LOCATED OUTSIDE THE BOUNDARIES OF A MUNICIPALITY ON LAND OWNED BY THE MUNICIPALITY.

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

Section 1. Section 7-19-14 NMSA 1978 (being Laws 1979, Chapter 397, Section 5, as amended) is amended to read:

"7-19-14. SPECIFIC EXEMPTIONS. -- No supplemental municipal gross receipts tax shall be imposed on the gross receipts arising from

[A.] transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point

underscored material = new  
[bracketed material] = delete

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1 outside the municipality [ or

2 ~~B. a business located outside the boundaries of a~~  
3 ~~municipality on land owned by that municipality for which a~~  
4 ~~gross receipts tax distribution is made pursuant to Section~~  
5 ~~7-1-6.4 NMSA 1978]. "~~

6 Section 2. Section 7-19D-5 NMSA 1978 (being Laws 1993,  
7 Chapter 346, Section 5, as amended) is amended to read:

8 "7-19D-5. SPECIFIC EXEMPTIONS. --No tax authorized by the  
9 provisions of the Municipal Local Option Gross Receipts Taxes  
10 Act shall be imposed on the gross receipts arising from

11 [A.] transporting persons or property for hire by  
12 railroad, motor vehicle, air transportation or any other means  
13 from one point within the municipality to another point  
14 outside the municipality [ or

15 ~~B. a business located outside the boundaries of a~~  
16 ~~municipality on land owned by that municipality for which a~~  
17 ~~state gross receipts tax distribution is made pursuant to~~  
18 ~~Section 7-1-6.4 NMSA 1978]. "~~

19 Section 3. EFFECTIVE DATE. --The effective date of the  
20 provisions of this act is July 1, 1999.

1 FORTY-FOURTH LEGISLATURE  
2 FIRST SESSION, 1999  
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6 March 3, 1999

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8 Mr. President:

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10 Your WAYS & MEANS COMMITTEE, to whom has been referred

11  
12 SENATE BILL 675

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14 has had it under consideration and reports same with  
15 recommendation that it DO PASS, and thence referred to the  
16 JUDICIARY COMMITTEE.

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18 Respectfully submitted,  
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24 Carlos R. Cisneros, Chairman  
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underscored material = new  
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1 Adopted \_\_\_\_\_ Not

2 Adopted \_\_\_\_\_

3 (Chief Clerk)

(Chief Clerk)

4

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6 Date \_\_\_\_\_

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9 The roll call vote was 7 For 0 Against

10 Yes: 7

11 No: 0

12 Excused: Carraro, Nava

13 Absent: None

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