

History: 1953 Comp., § 46-7-22, enacted by Laws 1966, ch. 49, § 8; 1971, ch. 22, § 3; recompiled as 1953 Comp., § 72-32-10, by Laws 1973, ch. 166, § 2; 1984, ch. 85, § 6.

7-17-11. Refund or credit of tax.

The department shall allow a claim for refund or credit as provided in Sections 7-1-26 and 7-1-29 NMSA 1978 for the tax imposed by Section 7-17-5 NMSA 1978 and paid on alcoholic beverages destroyed in shipment, spoiled or otherwise damaged as to be unfit for sale or consumption upon submission of proof satisfactory to the department of such destruction, spoilage or damage.

History: Laws 1968, ch. 22, § 1; 1953 Comp., § 46-7-23; reenacted by Laws 1969, ch. 80, § 1; 1971, ch. 22, § 4; recompiled as 1953 Comp., § 72-32-11 and amended by Laws 1973, ch. 166, § 1; 1977, ch. 249, § 62; 1984, ch. 85, § 7; 1995, ch. 70, § 20.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, substituted "department" for "director" in two places.

7-17-12. Interpretation of act; administration and enforcement of tax.

A. The department shall interpret the provisions of the Liquor Excise Tax Act.

B. The department shall administer and enforce the collection of the liquor excise tax, and the Tax Administration Act [Chapter 7, Article 1 NMSA 1978] applies to the administration and enforcement of the tax.

History: 1978 Comp., § 71-7-12, enacted by Laws 1984, ch. 85, § 8; 1995, ch. 70, § 21.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, substituted "department" for "division" in Subsections A and B.

ARTICLE 18

Electrical Energy Tax (Repealed.)

7-18-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-1 NMSA 1978, as enacted by Laws 1975, ch. 263, § 1, relating to the short title of the Electrical Energy Tax Act, effective July 1, 1982.

7-18-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-2 NMSA 1978, as enacted by Laws 1975, ch. 263, § 2, relating to definitions, effective July 1, 1982.

7-18-3. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-3 NMSA 1978, as enacted by Laws 1975, ch. 263, § 3, relating to imposition of tax, rate, denomination as electrical energy tax, effective July 1, 1982.

7-18-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-4 NMSA 1978, as enacted by Laws 1975, ch. 263, § 4, relating to measurement and recording of kilowatt hours of electricity, effective July 1, 1982.

7-18-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-5 NMSA 1978, as enacted by Laws 1975, ch. 263, § 5, relating to reports and remittances, effective July 1, 1982.

7-18-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1982, ch. 18, § 27, repealed 7-18-6 NMSA 1978, as enacted by Laws 1975, ch. 263, § 6, relating to relief from other taxes, effective July 1, 1982.

ARTICLE 18A

Controlled Substance Tax (Repealed.)

7-18A-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 101, § 1 repealed 7-18A-1 NMSA 1978, as enacted by Laws 1989, ch. 327, § 2, relating to the short title of the Controlled Substance Tax Act, effective July 1, 1995. For provisions of former sections, see the 1994 NMSA 1978 on *NMOneSource.com*.

7-18A-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 101, § 1 repealed 7-18A-2 NMSA 1978, as enacted by Laws 1989, ch. 327, § 3, relating to definitions of the Controlled Substance Tax Act, effective July 1, 1995. For provisions of former sections, see the 1994 NMSA 1978 on *NMOneSource.com*.

7-18A-3. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 101, § 1 repealed 7-18A-3 NMSA 1978, as enacted by Laws 1989, ch. 327, § 4, relating to imposition and rate of tax, denomination as "controlled substance tax", effective July 1, 1995. For provisions of former sections, see the 1994 NMSA 1978 on *NMOneSource.com*.

7-18A-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 101, § 1 repealed 7-18A-4 NMSA 1978, as enacted by Laws 1989, ch. 327, § 5, relating to exemption, controlled substance tax, effective July 1, 1995. For provisions of former sections, see the 1994 NMSA 1978 on *NMOneSource.com*.

7-18A-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 101, § 1 repealed 7-18A-5 NMSA 1978, as enacted by Laws 1989, ch. 327, § 6, relating to administration of the Controlled Substance Tax Act, effective July 1, 1995. For provisions of former sections, see the 1994 NMSA 1978 on *NMOneSource.com*.