

Temporary provisions. — Laws 2018, ch. 79, § 174 provided that references in law to the Municipal Election Code and to the School Election Law shall be deemed to be references to the Local Election Act.

7-19D-18. Repealed.

History: Laws 2013, ch. 160, § 11; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-19D-18 NMSA 1978, as enacted by Laws 2013, ch. 160, § 11, relating to municipal hold harmless gross receipts tax, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

ARTICLE 20

County Gross Receipts Tax (Repealed, Recompiled.)

7-20-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-1 NMSA 1978, as enacted by Laws 1983, ch. 213, § 28, relating to the short title of the County Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-2 NMSA 1978, as enacted by Laws 1983, ch. 213, § 29, relating to the definitions of the County Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-3. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 9 recompiled former 7-20-3 NMSA 1978, as enacted by Laws 1983, ch. 213, § 30, as 7-20E-9 NMSA 1978, effective July 1, 1993.

7-20-3.1. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 12 recompiled former 7-20-3.1 NMSA 1978, as enacted by Laws 1989, ch. 239, § 1, as 7-20E-12 NMSA 1978, effective July 1, 1993.

7-20-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-4 NMSA 1978, as enacted by Laws 1983, ch. 213, § 31, requiring an ordinance imposing a county gross receipts tax to conform to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the division, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-5. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 10 recompiled former 7-20-5 NMSA 1978, as enacted by Laws 1983, ch. 213, § 32, as 7-20E-10 NMSA 1978, effective July 1, 1993.

7-20-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-6 NMSA 1978, as enacted by Laws 1983, ch. 213, § 33, relating to specific exemptions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-7 NMSA 1978, as enacted by Laws 1983, ch. 213, § 34, providing for collection by division, distribution of proceeds, deductions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-8. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 11 recompiled former 7-20-8 NMSA 1978, as enacted by Laws 1983, ch. 213, § 35, as 7-20E-11 NMSA 1978, effective July 1, 1993.

7-20-9. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19A repealed 7-20-9 NMSA 1978, as enacted by Laws 1983, ch. 213, § 36, concerning interpretation of the County Gross Receipts Tax Act and administration and enforcement of the tax, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-10 to 7-20-18. Repealed.

ANNOTATIONS

Repeals. — Laws 1979, ch. 88, § 1, repealed 7-20-10 to 7-20-18 NMSA 1978, relating to the county gross receipts tax, effective June 15, 1979.

7-20-19. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-19 NMSA 1978, as enacted by Laws 1987, ch. 45, § 1, relating to the title of the Special County Hospital Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-20. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-20 NMSA 1978, as enacted by Laws 1987, ch. 45, § 2, relating to definitions of the Special County Hospital Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-21. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 13 recompiled former 7-20-21 NMSA 1978, as enacted by Laws 1987, ch. 45, § 3, as 7-20E-13 NMSA 1978, effective July 1, 1993.

7-20-22. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-22 NMSA 1978, as enacted by Laws 1987, ch. 45, § 4, relating to ordinances conforming to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the department, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-23. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-23 NMSA 1978, as enacted by Laws 1987, ch. 45, § 5, specific exemptions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-24. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-24 NMSA 1978, as enacted by Laws 1987, ch. 45, § 6, relating to collection by department, transfer of proceeds, deductions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-25. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19B repealed 7-20-25 NMSA 1978, as enacted by Laws 1987, ch. 45, § 7, relating to interpretation of act, administration and enforcement of tax, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20-26. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 14 recompiled former 7-20-26 NMSA 1978, as enacted by Laws 1987, ch. 45, § 8, as 7-20E-14 NMSA 1978, effective July 1, 1993.

ARTICLE 20A

County Fire Protection Excise Tax (Repealed, Recompiled.)

7-20A-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-1 NMSA 1978, as enacted by Laws 1979, ch. 398, § 1, relating to the title of the County Fire Protection Excise Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-2 NMSA 1978, as enacted by Laws 1979, ch. 398, § 2, relating to definitions of the County Fire Protection Excise Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-3. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 15 recompiled former 7-20A-3 NMSA 1978, as enacted by Laws 1979, ch. 398, § 3, as 7-20E-15 NMSA 1978, effective July 1, 1993.

7-20A-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-4 NMSA 1978, as enacted by Laws 1979, ch. 398, § 4, requiring ordinances to conform to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the division, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-5 NMSA 1978, as enacted by Laws 1979, ch. 398, §5, relating to specific exemptions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-6 NMSA 1978, as enacted by Laws 1979, ch. 398, §6, relating to collection by division, transfer of proceeds, deductions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-7 NMSA 1978, as enacted by Laws 1979, ch. 398, §7, relating to interpretation of act, administration and enforcement of tax, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20A-8. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 16 recompiled former 7-20A-8 NMSA 1978, as enacted by Laws 1978, ch. 398, § 8, as 7-20E-16 NMSA 1978, effective July 1, 1993.

7-20A-9. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19C repealed 7-20A-9 NMSA 1978, as enacted by Laws 1978, ch. 398, § 9, containing a budgetary limitation, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

ARTICLE 20B

County Environmental Services Gross Receipts Tax (Repealed, Recompiled.)

7-20B-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-1 NMSA 1978, as enacted by Laws 1990, ch. 99, § 56, relating to the short title of the County Environmental Services Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20B-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-2 NMSA 1978, as enacted by Laws 1990, ch. 99, § 57, relating to definitions of the County Environmental Services Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20B-3. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 17 recompiled former 7-20B-3 NMSA 1978, as enacted by Laws 1990, ch. 99, § 58, relating to authority to impose tax, as 7-20E-17 NMSA 1978, effective July 1, 1993.

7-20B-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-4 NMSA 1978, as enacted by Laws 1990, ch. 99, § 59, requiring an ordinance to conform to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the department, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20B-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-5 NMSA 1978, as enacted by Laws 1990, ch. 99, § 60, relating to collection by department, transfer of proceeds, deductions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20B-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-6 NMSA 1978, as enacted by Laws 1990, ch. 99, §61, relating to specific exemptions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20B-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19D repealed 7-20B-7 NMSA 1978, as enacted by Laws 1990, ch. 99, § 62, relating to interpretation of act, administration and enforcement of tax, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

ARTICLE 20C

Local Hospital Gross Receipts Tax (Repealed.)

7-20C-1. Repealed.

History: Laws 1991, ch. 176, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-1 NMSA 1978, as enacted by Laws 1991, ch. 176, § 1, relating to short title, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-2. Repealed.

History: Laws 1991, ch. 176, § 2; 1993, ch. 306, § 1; 1996, ch. 18, § 1; 1996 (1st S.S.), ch. 6, § 1; 1997, ch. 54, § 1; 1997, ch. 129, § 1; 2000, ch. 33, § 6; 2002, ch. 17, § 1; 2003, ch. 50, § 1; 2007, ch. 80, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-2 NMSA 1978, as enacted by Laws 1991, ch. 176, § 2, relating to definitions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-3. Repealed.

History: Laws 1991, ch. 176, § 3; 1993, ch. 306, § 2; 1994, ch. 14, § 2; 1994, ch. 101, § 4; 1995, ch. 70, § 22; 1996 (1st S.S.), ch. 6, § 2; 1997, ch. 54, § 2; 2002, ch. 17, § 2;

2003, ch. 50, § 2; 2007, ch. 80, § 2; 2009, ch. 16, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-3 NMSA 1978, as enacted by Laws 1991, ch. 176, § 3, relating to local hospital gross receipts tax, authority to impose, ordinance requirements, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-4. Repealed.

History: Laws 1991, ch. 176, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-4 NMSA 1978, as enacted by Laws 1991, ch. 176, § 4, relating to ordinance conforming to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the department, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-5. Repealed.

History: Laws 1991, ch. 176, § 5; 1994, ch. 101, § 5; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-5 NMSA 1978, as enacted by Laws 1991, ch. 176, § 5, relating to specific exemptions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

Laws 2019, ch. 270, § 57 repealed 7-20C-5 NMSA 1978, effective July 1, 2021. Pursuant to 12-1-8 NMSA 1978, Laws 2019, ch. 274, as the last act signed by the governor, was compiled into the NMSA 1978.

7-20C-6. Repealed.

History: Laws 1991, ch. 176, § 6; 1997, ch. 125, § 8; 2003, ch. 205, § 2; 2005, ch. 338, § 2; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-6 NMSA 1978, as enacted by Laws 1991, ch. 176, § 6, relating to collection by department, transfer of proceeds,

deductions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-7. Repealed.

History: Laws 1991, ch. 176, § 7; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-7 NMSA 1978, as enacted by Laws 1991, ch. 176, § 7, relating to interpretation of act, administration and enforcement of tax, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-8. Repealed.

History: Laws 1991, ch. 176, § 8; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-8 NMSA 1978, as enacted by Laws 1991, ch. 176, § 8, relating to distribution, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-9. Repealed.

History: Laws 1991, ch. 176, § 9; 1993, ch. 306, § 3; 1996, ch. 18, § 2; 1996 (1st S.S.), ch. 6, § 3; 1997, ch. 54, § 3; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-9 NMSA 1978, as enacted by Laws 1991, ch. 176, § 9, relating to local hospital revenue bonds, authority to issue, pledge of revenues, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-9.1. Repealed.

History: 1978 Comp., § 7-20C-9.1, enacted by Laws 1993, ch. 306, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-9.1 NMSA 1978, as enacted by Laws 1993, ch. 306, § 4, relating to New Mexico finance authority; revenue bonds,

effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-10. Repealed.

History: Laws 1991, ch. 176, § 10; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-10 NMSA 1978, as enacted by Laws 1991, ch. 176, § 10, relating to ordinance authorizing revenue bonds, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-11. Repealed.

History: Laws 1991, ch. 176, § 11; 1994, ch. 4, § 1; 1996 (1st S.S.), ch. 6, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-11 NMSA 1978, as enacted by Laws 1991, ch. 176, § 11, relating to revenue bonds, terms, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-12. Repealed.

History: Laws 1991, ch. 176, § 12; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-12 NMSA 1978, as enacted by Laws 1991, ch. 176, § 12, relating to local hospital revenue bonds not general county obligations, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-13. Repealed.

History: Laws 1991, ch. 176, § 13; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-13 NMSA 1978, as enacted by Laws 1991, ch. 176, § 13, relating to revenue bonds; exemption from taxation, effective

July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-14. Repealed.

History: Laws 1991, ch. 176, § 14; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-14 NMSA 1978, as enacted by Laws 1991, ch. 176, § 14, relating to use of proceeds of bond issue, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-15. Repealed.

History: Laws 1991, ch. 176, § 15; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-15 NMSA 1978, as enacted by Laws 1991, ch. 176, § 15, relating to no notice or publication required, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-16. Repealed.

History: Laws 1996, ch. 18, § 3; repealed by Laws 2019, ch. 274, § 16

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-16 NMSA 1978, as enacted by Laws 1996, ch. 18, § 3, relating to revenue bonds, refunding authorization, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20C-17. Repealed.

History: Laws 1996, ch. 18, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20C-17 NMSA 1978, as enacted by Laws 1996, ch. 18, § 4, relating to refunding bonds, escrow, detail, effective July 1,

2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

ARTICLE 20D

County Health Care Gross Receipts Tax (Repealed, Recompiled.)

7-20D-1. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-1 NMSA 1978, as enacted by Laws 1991, ch. 212, § 5, relating to the title of the County Health Care Gross Receipts Tax Act, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20D-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-2 NMSA 1978, as enacted by Laws 1991, ch. 212, § 6, relating to definitions of the County Health Care Gross Receipts Tax Act, effective July 1, 1993. For provisions of former sections, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20D-3. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1993, ch. 354, § 18 recompiled former 7-20D-3 NMSA 1978 as enacted by Laws 1991, ch. 212, § 7, as 7-20E-18 NMSA 1978, effective July 1, 1993.

7-20D-4. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-4 NMSA 1978, as enacted by Laws 1991, ch. 212, § 8, requiring an ordinance to conform to certain provisions of the gross receipts and compensating tax act and requirements of the department, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20D-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-5 NMSA 1978, as enacted by Laws 1991, ch. 212, § 9, relating to specific exemptions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20D-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-6 NMSA 1978, as enacted by Laws 1991, ch. 212, § 10, relating to collection by department, distribution of proceeds, deductions, effective July 1, 1993. For provisions of former section, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-20D-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 354, § 19E repealed 7-20D-7 NMSA 1978, as enacted by Laws 1991, ch. 212, § 11, relating to interpretation of act, administration and enforcement of tax, effective July 1, 1993. For provisions of former sections, see the 1992 NMSA 1978 on *NMOneSource.com*.

ARTICLE 20E

County Local Option Gross Receipts and Compensating Taxes

7-20E-1. Short title.

Chapter 7, Article 20E NMSA 1978 may be cited as the "County Local Option Gross Receipts and Compensating Taxes Act".

History: 1978 Comp., § 7-20E-1, enacted by Laws 1993, ch. 354, § 1; 2019, ch. 270, § 51.

ANNOTATIONS

The 2019 amendment, effective July 1, 2019, changed the name of the County Local Option Gross Receipts Taxes Act to the County Local Option Gross Receipts and Compensating Taxes Act; after "Receipts", added "and Compensating".

Temporary provisions. — Laws 2019, ch. 270, § 54, provided that references in law to the County Local Option Gross Receipts Taxes Act shall be deemed to be references to

the County Local Option Gross Receipts and Compensating Taxes Act, and references in law to the Municipal Local Option Gross Receipts Taxes Act shall be deemed to be references to the Municipal Local Option Gross Receipts and Compensating Taxes Act.

7-20E-2. Definitions.

As used in the County Local Option Gross Receipts Taxes Act:

A. "county" means, unless specifically defined otherwise in the County Local Option Gross Receipts Taxes Act, a county, including an H class county;

B. "county area" means that portion of a county located outside the boundaries of any municipality, except that for H class counties, "county area" means the entire county;

C. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

D. "governing body" means the county commission of the county or the county council of an H class county;

E. "person" means an individual or any other legal entity; and

F. "state gross receipts tax" means the gross receipts tax imposed under the Gross Receipts and Compensating Tax Act [Chapter 7, Article 9 NMSA 1978].

History: 1978 Comp., § 7-20E-2, enacted by Laws 1993, ch. 354, § 2; 1994, ch. 93, § 1; 1994, ch. 97, § 1.

ANNOTATIONS

The 1994 amendment, effective July 1, 1994, added the language following "municipality" in Subsection B and added "or the county council of an H class county" in Subsection D. Laws 1994, ch. 93, § 1 enacted identical amendments to this section. The section was set out as amended by Laws 1994, ch. 97, § 1. See 12-1-8 NMSA 1978.

7-20E-3. Optional referendum selection; effective date of ordinance.

A. The governing body of a county imposing a tax or an increment of tax authorized by the County Local Option Gross Receipts Taxes Act or any other county local option gross receipts tax act that is subject to optional referendum selection shall select, when enacting the ordinance imposing the tax, one of the following referendum options:

(1) the ordinance imposing the tax or increment of tax shall go into effect on July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts Taxes Act, but an election may be called in the county on the question of approving or disapproving that ordinance as follows:

(a) an election shall be called when: 1) in a county having a referendum provision in its charter, a petition requesting such an election is filed pursuant to the requirements of that provision in the charter and signed by the number of registered voters in the county equal to the number of registered voters required in its charter to seek a referendum; and 2) in all other counties, a petition requesting such an election is filed with the county clerk within sixty days of enactment of the ordinance by the governing body and the petition has been signed by a number of registered voters in the county equal to at least five percent of the number of the voters in the county who were registered to vote in the most recent general election;

(b) the signatures on the petition requesting an election shall be verified by the county clerk. If the petition is verified by the county clerk as containing the required number of signatures of registered voters, the governing body shall adopt a resolution calling an election on the question of approving or disapproving the ordinance. The election shall be held within sixty days after the date the petition is verified by the county clerk, or it may be held in conjunction with a general election if that election occurs within sixty days after the date of the verification. The election shall be called, held, conducted and canvassed in substantially the same manner as provided by law for general elections; and

(c) if a majority of the registered voters voting on the question approves the ordinance, the ordinance shall go into effect on July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts Taxes Act. If at such an election a majority of the registered voters voting on the question disapproves the ordinance, the ordinance imposing the tax shall be deemed repealed and the question of imposing the tax or increment of tax shall not be considered again by the governing body for a period of one year from the date of the election; or

(2) the ordinance imposing the tax or increment of tax shall not go into effect until after an election is held and a simple majority of the registered voters of the county voting on the question votes in favor of imposing the tax or increment of tax. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax or increment of tax. Such question may be submitted to the voters and voted upon as a separate question at any general election or at any special election called for that purpose by the governing body. The election upon the question shall be called, held, conducted and canvassed in substantially the same manner as may be provided by law for general elections. If the question of imposing the tax or increment of tax fails, the governing body shall not again propose the tax or increment of tax for a period of one year after the election.

B. An ordinance imposing, amending or repealing a tax or an increment of tax authorized by the County Local Option Gross Receipts Taxes Act shall be effective on July 1 or January 1, whichever date occurs first after the expiration of at least three months from the date the adopted ordinance is mailed or delivered to the department. The ordinance shall include that effective date.

History: 1978 Comp., § 7-20E-3, enacted by Laws 1993, ch. 354, § 3; 2004, ch. 110, § 1.

ANNOTATIONS

The 2004 amendment, effective July 1, 2004, added new Subsection A and redesignated the previously undesignated provisions as Subsection B.

7-20E-4. Ordinance shall conform to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the department.

A. An ordinance imposing a tax under the provisions of the County Local Option Gross Receipts Taxes Act shall adopt by reference the same definitions and the same provisions relating to exemptions and deductions as are contained in the Gross Receipts and Compensating Tax Act [Chapter 7, Article 9 NMSA 1978] then in effect and as it may be amended from time to time.

B. The governing body of any county imposing a tax under the County Local Option Gross Receipts Taxes Act shall impose the tax by adopting the model ordinance with respect to the tax furnished to the county by the department. An ordinance that does not conform substantially to the model ordinance of the department is not valid.

History: 1978 Comp., § 7-20E-4, enacted by Laws 1993, ch. 354, § 4.

ANNOTATIONS

Effective dates. — Laws 1993, ch. 354, § 20 made Laws 1993, ch. 354, § 4 effective July 1, 1993.

7-20E-5. Repealed.

History: 1978 Comp., § 7-20E-5, enacted by Laws 1993, ch. 354, § 5; 1994, ch. 101, § 6; repealed by Laws 2019, ch. 270, § 57.

ANNOTATIONS

Repeals. — Laws 2019, ch. 270, § 57 repealed 7-20E-5 NMSA 1978, as enacted by Laws 1993, ch. 354, § 5, relating to specific exemptions, effective July 1, 2021. For provisions of former section, see the 2020 NMSA 1978 on *NMOneSource.com*.

7-20E-6. Copy of ordinance to be submitted to department.

A certified copy of any ordinance imposing or repealing a tax or an increment of a tax authorized under the County Local Option Gross Receipts Taxes Act or changing the tax rate imposed shall be mailed or delivered to the department within five days after the later of the date the ordinance is adopted or the date the results of any election held with respect to the ordinance are certified to be in favor of the ordinance.

History: 1978 Comp., § 7-20E-6, enacted by Laws 1993, ch. 354, § 6.

ANNOTATIONS

Effective dates. — Laws 1993, ch. 354, § 20 made Laws 1993, ch. 354, § 6 effective July 1, 1993.

7-20E-7. Collection by department.

The department shall collect each tax imposed pursuant to the provisions of the County Local Option Gross Receipts and Compensating Taxes Act in the same manner and at the same time it collects the state gross receipts and compensating taxes.

History: 1978 Comp., § 7-20E-7, enacted by Laws 1993, ch. 354, § 7; 1997, ch. 125, § 9; 2008, ch. 51, § 2; 2014, ch. 79, § 2; 2019, ch. 270, § 52.

ANNOTATIONS

Temporary provisions. — Laws 2020 (1st S.S.). ch. 4, § 4, effective June 29, 2020, provided:

A. Notwithstanding Sections 7-1-67 and 7-1-69 NMSA 1978, no interest shall accrue and no penalty shall be assessed to a taxpayer for:

(1) tax liabilities pursuant to the Income Tax Act or the Corporate Income and Franchise Tax Act for failure to pay the tax that became due April 15, 2020 through July 15, 2020; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid payments is made in full on or before April 15, 2021;

(2) tax liabilities pursuant to the Withholding Tax Act for failure to pay the tax that became due March 25, 2020 through July 25, 2020; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid taxes is made in full on or before April 25, 2021;

(3) gross receipts tax, local option gross receipts tax or compensating tax liabilities for failure to pay any of those taxes that became due March 25, 2020 through July 25, 2020; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid taxes is made in full on or before April 25, 2021; and

(4) tax liabilities assessed between September 3, 2019 and January 3, 2020 as the result of a managed audit performed in accordance with a managed audit agreement pursuant to Section 7-1-11.1 NMSA 1978; provided that payment for those liabilities is made pursuant to terms of the managed audit agreement on or before December 31, 2020.

B. Notwithstanding Sections 7-38-49 and 7-38-50 NMSA 1978, no interest shall accrue and no penalty shall be assessed to a property owner for unpaid property taxes that became due April 10, 2020 pursuant to Section 7-38-38 NMSA 1978; provided that:

(1) the unpaid property taxes did not become delinquent because of an intent to defraud by the property owner;

(2) payment for the unpaid property taxes is made in full on or before May 10, 2021; and

(3) the subject property does not have property taxes that became delinquent pursuant to Section 7-38-46 NMSA 1978 prior to May 10, 2020.

The 2019 amendment, effective July 1, 2019, removed provisions related to administrative fees; deleted subsection designation "A." and deleted former Subsection B.

The 2014 amendment, effective March 12, 2014, eliminated the distribution to the sole community provider fund; in Subsection B, in the second sentence, deleted "Except as provided in Subsection C of this section"; and deleted former Subsection C, which provided for a distribution to the sole community provider fund from the county gross receipts tax through June 30, 2009.

The 2008 amendment, effective February 28, 2008, added Subsection C.

The 1997 amendment, effective July 1, 1997, substituted "pursuant to" for "under" in Subsection A, and in Subsection B, substituted "shall withhold an administrative fee pursuant to Section 1 of this 1997 act" for "may deduct an amount not to exceed three percent of the local hospital gross receipts tax collected as a charge for the administrative costs of collection, which amount shall be remitted to the state treasurer for deposit in the state general fund each month" in the first sentence, and in the second sentence, substituted "pursuant to" for "under" and substituted "the administrative fee withheld and less any disbursements for" for "any disbursement for the administrative charge provided by this section".

7-20E-8. Interpretation of act; administration and enforcement of act.

A. The department shall interpret the provisions of the County Local Option Gross Receipts Taxes Act.

B. The department shall administer and enforce the collection of each tax authorized under the provisions of the County Local Option Gross Receipts Taxes Act, and the Tax Administration Act [Chapter 7, Article 1 NMSA 1978] applies to the administration and enforcement of each tax.

History: 1978 Comp., § 7-20E-8, enacted by Laws 1993, ch. 354, § 8.

ANNOTATIONS

Effective dates. — Laws 1993, ch. 354, § 20 made Laws 1993, ch. 354, § 8 effective July 1, 1993.

7-20E-9. County gross receipts tax; authority to impose rate; county health care assistance fund requirements.

A. A majority of the members of the governing body of a county may impose by ordinance an excise tax on the gross receipts of a person engaging in business in the county or the county area. A tax imposed pursuant to this section shall be imposed by the enactment of one or more ordinances enacting any number of increments of one-hundredth percent; provided that the total increments do not exceed the maximum rate provided in Subsections C and D of this section; and provided further that, if at the time of enacting the ordinance the total county gross receipts tax rate is not an even multiple of one-hundredth percent, the county may impose an increment in an amount sufficient to bring the total rate to an even multiple of one-hundredth percent. The governing body may, at the time of enacting the ordinance, dedicate the revenue for any county purpose.

B. The tax authorized by this section is to be referred to as the "county gross receipts tax".

C. The maximum rate of the county gross receipts tax that may be imposed on the gross receipts of any person engaging in business in a county shall not exceed one and twenty-five hundredths percent. Of that one and twenty-five hundredths percent:

(1) a governing body may choose to require an election to impose increments up to a total of one percent; and

(2) the remaining increments, up to a total of twenty-five hundredths percent, shall not go into effect until after an election is held and a majority of the voters in the

county voting in the election votes in favor of the tax. Increments approved by voters prior to July 1, 2019 shall be included in the increments approved by the voters, as provided in this paragraph.

D. In addition to the maximum rate that may be imposed on the gross receipts of any person engaging in business in a county, the maximum rate of the county gross receipts tax that may be imposed on the gross receipts of any person engaging in business in a county area shall not exceed one-half percent. Of that one-half percent:

(1) a governing body may choose to require an election to impose increments that total twelve hundredths percent; but

(2) the remaining increments, up to a total of thirty-eight hundredths percent, shall not go into effect until after an election is held and a majority of the voters in the county area voting in the election votes in favor of the tax. Increments approved by voters prior to July 1, 2019 shall be included in the increments approved by the voters, as provided in this paragraph.

E. A class A county with a county hospital operated and maintained pursuant to a lease or operating agreement with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico shall provide not less than one million dollars (\$1,000,000) in funds, and that amount shall be dedicated to the support of indigent patients who are residents of that county. Funds for indigent care shall be made available each month of each year the tax is in effect in an amount not less than eighty-three thousand three hundred thirty-three dollars thirty-three cents (\$83,333.33). The interest from the investment of county funds for indigent care may be used for other assistance to indigent persons, not to exceed twenty thousand dollars (\$20,000) for all other assistance in any year.

F. A county, except a class A county with a county hospital operated and maintained pursuant to a lease or operating agreement with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico, shall be required to dedicate revenue produced by the imposition of a one-eighth percent gross receipts tax increment for the support of indigent patients who are residents of that county. A county that imposed up to two one-eighth percent increments on January 1, 1996 for support of indigent patients in the county or, after January 1, 1996, imposes a one-eighth percent increment and dedicates one-half of that increment for county indigent patient purposes shall deposit the revenue dedicated for county indigent purposes that is transferred to the county in the county health care assistance fund, and such revenues shall be expended pursuant to the Indigent Hospital and County Health Care Act [Chapter 27, Article 5 NMSA 1978].

History: Laws 1983, ch. 213, § 30; 1986, ch. 20, § 84; 1989, ch. 169, § 1; 1991, ch. 212, § 16; 1978 Comp., § 7-20-3, amended and recompiled as 1978 Comp., § 7-20E-9 by Laws 1993, ch. 354, § 9; 1996, ch. 29, § 1; 1998, ch. 90, § 8; 2004, ch. 110, § 2; 2008, ch. 51, § 3; 2014, ch. 79, § 3; 2019, ch. 274, § 14; 2020, ch. 80, § 12.

ANNOTATIONS

Cross references. — For class B county property tax levy for providing health care to sick and indigent persons, see 4-38-17.1 NMSA 1978.

The 2020 amendment, effective July 1, 2020, provided that increments of the county gross receipts tax shall be imposed in increments of one-hundredths percent; in Subsection A, added "enacting any number of increments of one-hundredth percent; provided that the total increments do not exceed the maximum rate provided in Subsections C and D of this section; and provided further that, if at the time of enacting the ordinance the total county gross receipts tax rate is not an even multiple of one-hundredth percent, the county may impose an increment in an amount sufficient to bring the total rate to an even multiple of one-hundredth percent"; in Subsection C, in the introductory clause, after "county gross receipts tax", added "that may be imposed", in Paragraph C(1), after "increments", deleted "that" and added "up to a", and in Paragraph C(2), added "the remaining"; and in Subsection D, in the introductory clause, added "In addition to the maximum rate that may be imposed on the gross receipts of any person engaging in business in a county", and in Paragraph D(2), after "increments", deleted "totaling" and added "up to a total of".

Temporary provisions. — Laws 2020, ch. 80, § 13 effective May 20, 2020, provided that an ordinance imposing a local option gross receipts tax authorized by those sections of law that were repealed and consolidated with the municipal gross receipts tax or the county gross receipts tax by Laws 2019, Chapter 274 is deemed to be imposing an equal rate of the municipal gross receipts tax or county gross receipts tax, as appropriate, as was imposed by the ordinance when the ordinance was enacted; provided that the ordinance was in effect on the date of repeal and the ordinance has not been repealed by the governing body. Any dedication of revenue pursuant to the ordinance remains in effect until changed by the governing body; provided that, if the dedication were approved by the electorate, any change to the dedication must also be approved by the electorate.

The 2019 amendment, effective July 1, 2019, replaced the current seven-sixteenths percent maximum authority for the county-wide gross receipts tax local option with a maximum authority of one and twenty-five hundredths percent, and required any authorization over one percent to be approved by the local voters, and local authorities are authorized to allow local voters to approve any enactments of less than an aggregate one percent; in Subsection A, deleted "Except as provided in Subsection E of this section, a majority of the members of the governing body of a county may enact an ordinance imposing an excise tax not to exceed a rate of seven-sixteenths percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. An ordinance imposing an excise tax pursuant to this subsection shall impose the tax in three independent increments of one-eighth percent and one independent increment of one-sixteenth percent, which shall be separately denominated as 'the first one-eighth increment', 'the second one-eighth increment', 'the third one-eighth increment' and 'the one-sixteenth increment',

respectively, not to exceed an aggregate amount of seven-sixteenths percent" and added the remainder of the subsection; added new Subsections C and D and redesignated former Subsections C and D as Subsections E and F respectively; in Subsection E, after "New Mexico", deleted "enacting the second one-eighth increment of county gross receipts tax"; in Subsection F, after "New Mexico", deleted "imposing the second one-eighth increment of county gross receipts tax", after "residents of that county", deleted "The revenue produced by the imposition of the third one-eighth increment and the one-sixteenth increment may be used for general purposes. Any" and added "A", after "county that imposed", deleted "the second one-eighth increment or the third" and added "up to two", after "1996, imposes", deleted "the second one-eighth increment or imposes the third"; and deleted former Subsection E.

The 2014 amendment, effective March 12, 2014, authorized a county, except a class A county with a state educational institution, to impose an additional increment of county gross receipts tax for three years; in the catchline, after "rate", deleted "indigent" and added "county health care assistance"; in Subsection A, in the first sentence, added "Except as provided in Subsection E of this section", in the second sentence, after "pursuant to this", deleted "section" and added "subsection"; in Subsection B, after "authorized", deleted "in Subsection A of" and added "by"; in Subsection C, in the first sentence, after "pursuant to a lease", added "or operating agreement"; in Subsection D, in the first sentence, after "pursuant to a lease", added "or operating agreement", and in the third sentence, after "transferred to the county", deleted "after the distribution pursuant to Subsection C of Section 7-1-6.13 and Subsection C of Section 7-20E-7 NMSA 1978", and after "in the county", deleted "indigent hospital claims" and added "health care assistance"; and added Subsection E.

The 2008 amendment, effective February 28, 2008, in Subsection D, required counties to deposit into the county indigent hospital claims fund revenue dedicated for county indigent purposes that is transferred to the county after the distribution pursuant to Subsection C of 7-1-6.13 NMSA 1978 and Subsection C of 7-20E-7 NMSA 1978.

The 2004 amendment, effective July 1, 2004, amended Subsection A to change "three-eighths of one percent" to "seven-sixteenths percent" and to provide for an increment of one-sixteenth and amended Subsection D to add "one-sixteenth increment" after "one-eighth increment".

The 1998 amendment, effective May 20, 1998, in Subsection B, inserted "authorized in Subsection A of this section" at the beginning; in Subsection C in the first sentence, deleted "or third" following "second" and "for each additional increment of one-eighth percent enacted" following "in funds"; in Subsection D, deleted "Fifty percent of" at the beginning of the second sentence, deleted the former third sentence, rewrote the last sentence and made minor stylistic changes throughout the section.

The 1996 amendment, effective May 15, 1996, made a stylistic change in Subsection A, rewrote the second sentence and added the fourth sentence in Subsection D, and

deleted former Subsection E relating to counties that provided for indigent care in an amount equal to or greater than the amount anticipated in Subsection D.

The 1993 amendment, effective July 1, 1993, renumbered this section, deleted "percent" following "one-eighth" throughout the section; designated the former final sentence of Subsection A as Subsection B; redesignated former Subsection B as Subsection C; deleted former Subsection C, stating that imposition of the county gross receipts tax shall not be subject to referendum; and deleted former Subsection F, pertaining to the effective date of any ordinance enacted under the provisions of Subsection A.

The 1991 amendment, effective July 1, 1991, substituted "independent increments of one-eighth percent which shall be separately denominated as 'first one-eighth', 'second one-eighth' and 'third one-eighth', respectively" for "any number of increments of one-eighth percent" in the second sentence in Subsection A; in Subsections B and D, inserted "with a county hospital operated and maintained pursuant to a lease with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico" and deleted "in excess of one-eighth percent" following "gross receipts tax" in the first sentence; in Subsection B, inserted "the second or third one-eighth percent increment of " in the first sentence, inserted "county" preceeding "funds" in the final sentence and made a related stylistic change; in Subsection D, substituted "the second one-eighth percent increment" for "an increment" in the first sentence, inserted "one-eighth percent" in the final sentence and made a minor stylistic change; in Subsection E, substituted "the first one-eighth percent increment" for "one-eighth percent" in three places; and deleted former Subsection G, relating to counties that had lawfully imposed a county sales tax pursuant to the County Sales Tax Act prior to the effective date of the 1986 act.

7-20E-9.1. County compensating tax.

A. Beginning July 1, 2021, for the privilege of using tangible personal property in a county, there is imposed on the person using the property an excise tax at a rate equal to the combined gross receipts tax rates imposed and in effect pursuant to the Local Hospital Gross Receipts Tax Act [repealed], the County Local Option Gross Receipts and Compensating Taxes Act [Chapter 7, Article 20E NMSA 1978] and the County Correctional Facility Gross Receipts Tax Act [7-20F-3 to 7-20F-12 NMSA 1978] of the value of tangible personal property that was:

- (1) manufactured by the person using the property in the state; or
- (2) acquired inside or outside this state as the result of a transaction with a person located outside this state that would have been subject to the state gross receipts tax had the tangible personal property been acquired from a person with nexus with New Mexico.

B. For the purpose of Subsection A of this section, the value of tangible personal property shall be the adjusted basis of the property for federal income tax purposes determined as of the time of acquisition or introduction into this state or of conversion to use, whichever is later. If no adjusted basis for federal income tax purposes is established for the property, a reasonable value of the property shall be used.

C. For the privilege of using a license or franchise in a county, there is imposed on the person using the license or franchise an excise tax equal to the tax rate provided in Subsection A of this section against the value of the license or franchise as determined pursuant to Section 7-9-7 NMSA 1978. The department by rule, ruling or instruction shall fairly apportion, where appropriate, the value of a license or franchise to its value in use in the county. For use of a license or franchise to be taxable under this subsection, the value of the license or franchise shall be acquired inside or outside this state as the result of a transaction with a person located outside this state that would have been subject to the gross receipts tax had the license or franchise been acquired from a person with nexus with this state.

D. For the privilege of using services in a county, there is imposed on the person using the services an excise tax at the rate provided in Subsection A of this section of the value of the services at the time the product of the service was acquired. For use of services to be taxable under this subsection, the services shall have been performed by a person outside this state and the product of which was acquired inside or outside this state as the result of a transaction with a person located outside this state that would have been subject to the gross receipts tax had the service or product of the service been acquired from a person with nexus with this state.

E. The governing body of a county may dedicate the revenue from the tax imposed pursuant to this section for any county purpose. If the governing body proposes to dedicate revenue for a specific purpose, the dedicated revenue shall be used by the county for that purpose unless a subsequent ordinance is adopted to change the purpose to which the revenue is dedicated or to place the revenue in the general fund of the county.

F. Any law that affects the county compensating tax, or any law supplemental or otherwise appertaining thereto, shall not be repealed or amended or otherwise directly or indirectly modified in such a manner as to impair adversely any outstanding revenue bonds that may be secured by a pledge of such county compensating tax unless such outstanding revenue bonds have been discharged in full or provision has been fully made therefor.

G. The tax imposed by this section may be cited as the "county compensating tax".

History: 1978 Comp., § 7-20E-9.1, enacted by Laws 2019, ch. 270, § 53.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law. Laws 2019, ch. 274, § 16 repealed the Local Hospital Gross Receipts Tax Act, 7-20C-1 to 7-20C-17 NMSA 1978, effective July 1, 2019.

Laws 2019, ch. 274, § 16 repealed the County Correctional Facility Gross Receipts Tax Act, 7-20F-3 to 7-20F-12 NMSA 1978, effective July 1, 2019.

Effective dates. — Laws 2019, ch. 270, § 60 made Laws 2019, ch. 270, § 53 effective July 1, 2021.

7-20E-10. Repealed.

History: Laws 1983, ch. 213, § 32; 1986, ch. 20, § 85; 1978 Comp., § 7-20-5, amended and recompiled as 1978 Comp., § 7-20E-10 by Laws 1993, ch. 354, § 10; 1994, ch. 101, § 7; 2004, ch. 110, § 3; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-10 NMSA 1978, as enacted by Laws 1983, ch. 213, § 32, relating to county gross receipts tax, referendum requirements, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-11. Repealed.

History: Laws 1983, ch. 213, § 35; 1986, ch. 20, § 87; 1978 Comp., § 7-20-8, amended and recompiled as 1978 Comp., § 7-20E-11 by Laws 1993, ch. 354, § 11; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-11 NMSA 1978, as enacted by Laws 1983, ch. 213, § 35, relating to county gross receipts tax, use of proceeds from first one-eighth increment, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-12. Repealed.

History: 1978 Comp., § 7-20-3.1, enacted by Laws 1989, ch. 239, § 1; 1978 Comp., § 7-20-3.1, amended and recompiled as 1978 Comp., § 7-20E-12 by Laws 1993, ch. 354, § 12; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-12 NMSA 1978, as enacted by Laws 1989, ch. 239, § 1, relating to county emergency gross receipts tax, authority to

impose in lieu of property tax, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-12.1. County hospital emergency gross receipts tax; authority to impose; use of proceeds.

A. A majority of the members of a governing body may enact an ordinance imposing an excise tax on a person engaging in business in the county for the privilege of engaging in business. The rate of the tax shall be one-fourth of one percent of the gross receipts of the person engaging in business. The tax shall be imposed for a period of not more than two years from the effective date of the ordinance imposing the tax. The tax may be imposed for an additional period not to exceed three years from the date of the ordinance imposing the tax for that period. On or after July 1, 1997:

(1) in a county described in Paragraph (1) of Subsection D of this section, the tax may be imposed for the period necessary for payment of bonds or a loan for acquisition of land or buildings for and the design, construction, equipping, remodeling or improvement of a county hospital facility, but the period shall not exceed twenty years from the effective date of the ordinance imposing the tax for that period; provided, however, that a majority of the members of a governing body that has enacted an ordinance imposing the tax pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance, enact an ordinance to extend the period of imposition of the previously imposed tax for an additional twenty years and modify the purposes for which the revenue from the tax is dedicated, consistent with one or more of the purposes permitted pursuant to this paragraph; and

(2) in a county described in Paragraph (2) of Subsection D of this section, the tax may be imposed for the period necessary for payment of bonds or a loan for acquisition, equipping, remodeling or improvement of a county health facility, but the period shall not exceed twenty years from the effective date of the ordinance imposing the tax for that period.

B. The tax imposed by this section may be referred to as the "county hospital emergency gross receipts tax".

C. At the time of enacting the ordinance imposing the tax authorized in this section:

(1) if the effective date of the tax is prior to July 1, 1997, the governing body shall dedicate the revenue for current operations and maintenance of a hospital owned by the county or a hospital with which the county has entered into a health care facilities contract; provided that a majority of the members of a governing body may enact an ordinance to change the purposes for which the revenue from a previously imposed tax is dedicated and to dedicate that revenue during the remainder of the tax imposition period to payment of bonds or a loan for acquisition of land or buildings for, and the design, construction, equipping, remodeling or improvement of, a county hospital facility; and

(2) if the effective date of the tax is on or after July 1, 1997:

(a) the governing body of a county described in Paragraph (1) of Subsection D of this section shall dedicate the revenue for the period of time the tax is imposed to payment of a bond or loan for acquisition, equipping, remodeling and improvement of a county hospital facility; provided, however, that a majority of the members of a governing body that has imposed the tax and dedicated the revenue from that imposition pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance imposing the tax, enact an ordinance to extend the period of imposition of the tax as provided in Paragraph (1) of Subsection A of this section and modify the purposes for which the revenue from the previously imposed tax is dedicated, and dedicate that revenue to payment of bonds or a loan for acquisition of land or buildings for, and the design, construction, equipping, remodeling or improvement of, a county hospital facility; and

(b) the governing body of a county described in Paragraph (2) of Subsection D of this section shall dedicate the revenue for the period of time the tax is imposed to payment of a bond or loan for acquisition, equipping, remodeling and improvement of a county health facility.

D. As used in this section, "county" means:

(1) a class B county with a population of less than ten thousand according to the 1990 federal decennial census and with a net taxable value for rate-setting purposes for the 1993 property tax year in excess of one hundred million dollars (\$100,000,000); or

(2) a class B county with a population of less than ten thousand according to the 1990 federal decennial census and with a net taxable value for rate-setting purposes for the 1997 property tax year of more than one hundred million dollars (\$100,000,000) but less than one hundred twenty million dollars (\$120,000,000).

History: Laws 1994, ch. 14, § 1; 1996, ch. 34, § 1; 1997, ch. 20, § 2; 2000, ch. 69, § 2; 2010, ch. 75, § 1.

ANNOTATIONS

The 2010 amendment, effective July 1, 2010, in Subsection A(1), after "bonds or a loan for acquisition", added "or land or buildings for and the design, construction" and after "imposing the tax for that period;", added the remainder of the sentence; in Subsection C(1), after "bonds or a loan for acquisition", added "of land or buildings for, and the design, construction"; and in Subsection C(2)(a), after "county hospital facility;", added the remainder of the sentence.

The 2000 amendment, effective March 6, 2000, rewrote Subsections A, C(2) and D.

The 1997 amendment, effective July 1, 1997, added the fifth sentence of Subsection A, divided former Subsection C and added the Paragraph C(1) designation, inserted "if the effective date of the tax is prior to July 1, 1997," at the beginning of Paragraph C(1), added the language beginning "provided that" at the end of Paragraph C(1), and added Paragraph C(2).

The 1996 amendment, effective March 4, 1996, in Subsection A deleted "only once" in the third sentence and added the last sentence.

7-20E-12.2. County hospital gross receipts tax; authority to impose; rate; election; use of revenue.

A. Upon submission of a resolution to the governing body pursuant to Subsection D of this section, the governing body of a county shall enact an ordinance imposing or reimposing an excise tax at a rate of one-half percent on any person engaging in business in the county for the privilege of engaging in business in the county. The tax imposed pursuant to this section may be referred to as the "county hospital gross receipts tax".

B. The governing body, at the time of enacting an ordinance imposing a tax pursuant to this section, shall dedicate:

(1) twenty-five percent of the revenue to support a nursing program administered by a state university or branch of a state university within the boundaries of the county; and

(2) the remainder of the revenue for the payment of gross receipts tax bonds for hospital capital projects in the county. The tax shall be imposed for the period necessary for payment of the principal and interest on the revenue bonds issued to accomplish the purpose for which the revenue is dedicated, but the period shall not exceed ten years from the effective date of the ordinance imposing the tax.

C. The governing body may reimpose a county hospital gross receipts tax to be effective upon termination of a previously imposed county hospital gross receipts tax by following the procedures set forth in this section.

D. An ordinance imposing the county hospital gross receipts tax shall not go into effect until after an election is held and a majority of the voters in the county voting in the election votes in favor of imposing the tax. The governing body shall adopt a resolution calling for an election on the question of imposing the tax. The election shall be held pursuant to the Local Election Act [Chapter 1, Article 22 NMSA 1978]. If a majority of the voters voting on the question approves the ordinance imposing the tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts and Compensating Taxes Act. If the question of imposing the tax fails, the governing body shall not again propose the imposition of the tax for a period of one year from the date of the election.

E. The proceeds from revenue bonds issued for purposes provided by this section shall be administered by the governing body for the purposes authorized in this section and as set out in the resolution submitted by the boards to the governing body.

F. As used in this section:

(1) "capital projects" means the designing, constructing and equipping of hospital buildings; the remodeling, renovating or making additions to and equipping existing hospital buildings; or the improving or equipping of the grounds of hospital buildings; and

(2) "county" means a class B county with a population of less than thirty-seven thousand according to the most recent federal decennial census and a net taxable value for property tax purposes of more than one billion five hundred ninety million dollars (\$1,590,000,000) but less than two billion dollars (\$2,000,000,000).

History: Laws 2023, ch. 103, § 1.

ANNOTATIONS

Effective dates. — Laws 2023, ch. 103, § 2 made Laws 2023, ch. 103, § 1 effective July 1, 2023.

7-20E-13. Special county hospital gross receipts tax; authority to impose; ordinance requirements.

A. The majority of the members of the governing body may enact an ordinance imposing an excise tax on any person engaging in business in the county for the privilege of engaging in business. The rate of the tax shall be one-eighth of one percent of the gross receipts of the person engaging in business. The tax shall be imposed for a period of not more than five years from the effective date of the ordinance imposing the tax. Having once enacted an ordinance under this section, the governing body may enact subsequent ordinances for succeeding periods of not more than five years; provided that each such ordinance meets the requirements of the County Local Option Gross Receipts Taxes Act with respect to the tax imposed by this section.

B. The tax imposed by this section may be referred to as the "special county hospital gross receipts tax".

C. For the purposes of this section, "county" means:

(1) a county:

(a) having a population of more than ten thousand but less than ten thousand six hundred, according to the last federal decennial census or any subsequent decennial census, and having a net taxable value for rate-setting purposes for the 1986

property tax year or any subsequent year of more than eighty-two million dollars (\$82,000,000) but less than eighty-two million three hundred thousand dollars (\$82,300,000);

(b) that has imposed a rate of one dollar fifty cents (\$1.50) to each one thousand dollars (\$1,000) of net taxable value of property as defined in the Property Tax Code [Chapter 7, Articles 35 through 38 NMSA 1978] for property taxation purposes in the county and to each one thousand dollars (\$1,000) of the assessed value of products severed and sold in the school district as determined under the Oil and Gas Ad Valorem Production Tax Act [Chapter 7, Article 32 NMSA 1978] and the Oil and Gas Production Equipment Ad Valorem Tax Act [Chapter 7, Article 34 NMSA 1978] or has made an appropriation of funds or has imposed another tax that produces an amount not less than the revenue that would be produced by applying a rate of one dollar fifty cents (\$1.50) to each one thousand dollars (\$1,000) of net taxable value of property as defined in the Property Tax Code for property taxation purposes in the school district and to each one thousand dollars (\$1,000) of the assessed value of products severed and sold in the school district as determined under the Oil and Gas Ad Valorem Production Tax Act and the Oil and Gas Production Equipment Ad Valorem Tax Act. The proceeds of any tax imposed or appropriation made shall be dedicated for current operations and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county; and

(c) having qualified at any time under this definition shall continue to be qualified as a county and authorized to implement the provisions of this section; and

(2) a class B county having a population of more than seventeen thousand five hundred but less than nineteen thousand according to the 1990 federal decennial census and having a net taxable value for property tax rate-setting purposes of under three hundred million dollars (\$300,000,000).

D. The governing body of a county described in Paragraph (1) of Subsection C of this section shall, at the time of enacting an ordinance imposing the rate of the tax authorized in Subsection A of this section, dedicate the revenue for current operations and maintenance of a hospital owned and operated by the county or operated and maintained by another party pursuant to a lease with the county, and the use of these proceeds shall be for the care and maintenance of sick and indigent persons and shall be an expenditure for a public purpose. In any election held, the ballot shall clearly state the purpose to which the revenue will be dedicated, and the revenue shall be used by the county for that purpose.

E. The governing body of a county described in Paragraph (2) of Subsection C of this section shall, at the time of enacting an ordinance imposing the rate of the tax authorized in Subsection A of this section, dedicate the revenue for county ambulance transport costs or for operation of a rural health clinic. In any election held, the ballot shall clearly state the purposes to which the revenue will be dedicated, and the revenue shall be used by the county for those purposes.

F. Any ordinance enacted under the provisions of Subsection A of this section shall include an effective date of either July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts Taxes Act.

G. The ordinance shall not go into effect until after an election is held and a simple majority of the qualified electors of the county voting in the election votes in favor of imposing the special county hospital gross receipts tax. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax. The question may be submitted to the qualified electors and voted upon as a separate question in a general election or in any special election called for that purpose by the governing body. A special election upon the question shall be called, held, conducted and canvassed in substantially the same manner as provided by law for general elections. If the question of imposing a special county hospital gross receipts tax fails, the governing body shall not again propose a special county hospital gross receipts tax for a period of one year after the election. A certified copy of any ordinance imposing a special county hospital gross receipts tax shall be mailed to the department within five days after the ordinance is adopted in any election called for that purpose.

H. A single election may be held on the question of imposing a special county hospital gross receipts tax as authorized in this section on the question of imposing a special county hospital gasoline tax as authorized in the Special County Hospital Gasoline Tax Act [Chapter 7, Article 24B NMSA 1978] and on the question of imposing a mill levy pursuant to the Hospital Funding Act [Chapter 4, Article 48B NMSA 1978].

History: Laws 1987, ch. 45, § 3; 1992, ch. 80, § 2; 1978 Comp., § 7-20-21, amended and recompiled as 1978 Comp., § 7-20E-13 by Laws 1993, ch. 354, § 13; 1994, ch. 101, § 8; 2000, ch. 68, § 1.

ANNOTATIONS

The 2000 amendment, effective March 6, 2000, in Subsection C(2), substituted "1990" for "most recent" and substituted "three hundred million dollars (\$300,000,000)" for "two hundred million dollars (\$200,000,000)"; added the internal reference near the beginning of Subsection D; and added Subsection E, redesignating the remaining subsections accordingly.

The 1994 amendment, effective July 1, 1994, substituted "votes" for "vote" in the first sentence in Subsection F; and in the second sentence in Subsection F, substituted language from "adopt" to the end of the sentence for "provide for an election on the question of imposing the tax within sixty days after the date the ordinance is adopted".

The 1993 amendment, effective July 1, 1993, renumbered this section and rewrote it to the extent that a detailed comparison is impracticable.

7-20E-14. Special county hospital gross receipts tax; use of proceeds.

The funds provided through the special county hospital gross receipts tax shall be administered by the governing body of the county. In a county described in Paragraph (1) of Subsection C of Section 7-20E-13 NMSA 1978, the funds shall be disbursed by the county treasurer to a hospital within the county, subject to the approval by the governing body of a budget or plan for use of the funds submitted by that hospital's governing board.

History: Laws 1987, ch. 45, § 8; 1978 Comp., § 7-20-26, amended and recompiled as 1978 Comp., § 7-20E-14 by Laws 1993, ch. 354, § 14; 2000, ch. 68, § 2.

ANNOTATIONS

The 2000 amendment, effective March 6, 2000, divided the section into two sentences and added the internal reference at the beginning of the second sentence.

The 1993 amendment, effective July 1, 1993, renumbered this section, rewrote the section heading which read "Distribution", and inserted "of the county" near the middle of the section.

7-20E-15. Repealed.

History: Laws 1979, ch. 398, § 3; 1983, ch. 222, § 2; 1993, ch. 302, § 1; 1978 Comp., § 7-20A-3, amended and recompiled as 1978 Comp., § 7-20E-15 by Laws 1993, ch. 354, § 15; 1994, ch. 101, § 9; 2004, ch. 110, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-15 NMSA 1978, as enacted by Laws 1979, ch. 398, § 3, relating to county fire protection excise tax, authority to impose, ordinance requirements, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-16. Repealed.

History: Laws 1979, ch. 398, § 8; 1983, ch. 222, § 3; 1978 Comp., § 7-20A-8, amended and recompiled as 1978 Comp., § 7-20E-16 by Laws 1993, ch. 354, § 16; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-16 NMSA 1978, as enacted by Laws 1979, ch. 398, § 8, relating to county fire protection excise tax, use of proceeds,

budget limitation, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-17. Repealed.

History: Laws 1990, ch. 99, § 58; 1978 Comp., § 7-20B-3, amended and recompiled as 1978 Comp., § 7-20E-17 by Laws 1993, ch. 354, § 17; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-17 NMSA 1978, as enacted by Laws 1990, ch. 99, § 58, relating to county environmental services gross receipts tax, authority to impose rate, use of funds, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-18. County health care gross receipts tax; authority to impose rate.

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate of one-sixteenth percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. Any ordinance imposing an excise tax pursuant to this section shall not be subject to a referendum. The governing body of a county shall, at the time of enacting an ordinance imposing the tax, dedicate the revenue to the county-supported medicaid fund. This tax is to be referred to as the "county health care gross receipts tax".

B. In addition to the imposition of the county health care gross receipts tax authorized by Subsection A of this section, the majority of the members of the governing body of a county having a population of more than five hundred thousand persons according to the most recent federal decennial census may enact an ordinance imposing an additional one-sixteenth percent increment of county health care gross receipts tax; provided that the imposition of the additional increment shall be for a period that ends no later than June 30, 2009. To continue an increment after June 30, 2009 or beyond any five-year period for which the increment has been imposed, the members of the governing body shall review the need for the increment and if the majority of the members vote in favor of continuing the increment imposed pursuant to this subsection, the increment shall be imposed for an additional period of five years. The governing body of the county shall, at the time of enacting an ordinance imposing the additional increment of county health care gross receipts tax, dedicate the revenue to the support of indigent patients.

C. Any ordinance enacted pursuant to the provisions of Subsection A or B of this section shall include an effective date of either July 1 or January 1 in accordance with the provisions of the County Local Option Gross Receipts Taxes Act.

History: Laws 1991, ch. 212, § 7; 1978 Comp., § 7-20D-3, amended and recompiled as 1978 Comp., § 7-20E-18 by Laws 1993, ch. 354, § 18; 2006, ch. 9, § 1.; 2009, ch. 61, § 1.

ANNOTATIONS

The 2009 amendment, effective April 2, 2009, in Subsection B, added the second sentence to provide for the continuation of the tax increment after June 30, 2009.

The 2006 amendment, effective July 1, 2006, moved former Subsection B to make it the last sentence of Subsection A; added a new Subsection B, which authorized the imposition, in counties having a population of more than 500,000 persons, of an additional one-sixteenth percent increment of county gross receipts tax for the support of indigent patients for a period that ended no later than June 30, 2009.

The 1993 amendment, effective July 1, 1993, renumbered this section and rewrote it to the extent that a detailed comparison is impracticable.

7-20E-19. Repealed.

History: Laws 1998, ch. 90, § 7; 2003, ch. 349, § 19; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-19 NMSA 1978, as enacted by Laws 1998, ch. 90, § 7, relating to county infrastructure gross receipts tax, authority to impose rate, use of funds, election, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-20. County education gross receipts tax; authority to impose; rate; election; use of revenue.

A. Upon submission of a resolution to the governing body pursuant to Subsection D of this section, the governing body of a county shall enact an ordinance imposing or reimposing an excise tax at a rate of one-half of one percent on any person engaging in business in the county for the privilege of engaging in business in the county. The tax imposed pursuant to this section may be referred to as the "county education gross receipts tax".

B. The governing body, at the time of enacting an ordinance imposing a county education gross receipts tax pursuant to this section shall dedicate the revenue only for the payment of county education gross receipts tax bonds for public school capital projects and off-campus instruction program capital projects, if any, in the county. The tax shall be imposed for the period necessary for payment of the principal and interest on the county education gross receipts tax revenue bonds issued to accomplish the

purpose for which the revenue is dedicated, but the period shall not exceed ten years from the effective date of the ordinance imposing the tax.

C. The governing body may reimpose a county education gross receipts tax to be effective upon termination of a previously imposed county education gross receipts tax by following the procedures set forth in this section.

D. Upon a finding of need, the boards of every school district in a county that is either located wholly within the exterior boundaries of the county or that has a student membership no more than ten percent of whom reside outside the exterior boundaries of the county may enter into a joint agreement to submit a resolution to the governing body of the county requiring the governing body to impose a county education gross receipts tax and to issue county education gross receipts tax revenue bonds for funding public school capital projects and, if applicable, off-campus instruction program capital projects. The boards must agree to provide at least one-fourth of the bond proceeds for capital projects for an off-campus instruction program, if one of the school districts in the county has established such a program. The remaining revenues shall be distributed proportionately to each school district for public school capital outlay projects, including capital projects at charter schools and state-chartered charter schools within the district, based on the ratio that the population of each school district, according to the 2010 federal decennial census, bears to the population of all of the school districts in the county that are parties to the agreement.

E. An ordinance imposing the county education gross receipts tax shall not go into effect until after an election is held and a majority of the voters in the county voting in the election votes in favor of imposing the tax. The governing body shall adopt a resolution calling for an election within sixty days of the date the ordinance is adopted on the question of imposing the tax. The question shall be submitted to the voters of the county as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the county education gross receipts tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act. If the question of imposing the county education gross receipts tax fails, a resolution from the boards of school districts in the county may not again be proposed to the governing body requesting imposition of the tax for a period of one year from the date of the election.

F. The proceeds from county education gross receipts tax revenue bonds shall be administered by the governing body and disbursed by the county treasurer to the respective school districts in the amounts and for the purposes authorized in this section and as set out in the resolution submitted by the boards to the governing body.

G. As used in this section:

(1) "board" means the governing body of a school district;

(2) "capital projects" means the designing, constructing and equipping of new buildings; the remodeling, renovating or making additions to and equipping existing buildings; or the improving or equipping of the grounds surrounding buildings;

(3) "county" means:

(a) a class B county with a population of less than twenty-five thousand according to the 1990 federal decennial census and a net taxable value for property tax purposes for the 1999 property tax year of more than five hundred million dollars (\$500,000,000);

(b) a county that has imposed a local hospital gross receipts tax pursuant to the Local Hospital Gross Receipts Tax Act [Chapter 7, Article 20C NMSA 1978], which tax will expire on December 31, 2001; and

(c) a county that has previously imposed a county education gross receipts tax; and

(4) "off-campus instruction program" means a program established by a school district pursuant to the Off-Campus Instruction Act [21-14A-1 to 21-14A-10 NMSA 1978].

History: 1978 Comp., § 7-20E-20, enacted by Laws 2001, ch. 328, § 1; 2012, ch. 39, § 1.

ANNOTATIONS

The 2012 amendment, effective July 1, 2012, provided authority to reimpose the county education gross receipts tax; required public school capital outlay projects to include charter school and state-chartered school capital projects; in Subsection A, in the first sentence, after "Subsection", deleted the letter "C" and added the letter "D" and after "an ordinance imposing", added "or reimposing" and in the second sentence, after "imposed pursuant to this", deleted "subsection" and added "section"; in Subsection B, in the first sentence, after "gross receipts tax pursuant to", deleted "Subsection A of"; added Subsection C; in Subsection D, in the third sentence, after "public school capital outlay projects", added "including capital projects at charter schools and state-chartered schools within the district" and after "according to the", deleted "2000" and added "2010"; and in Subsection G, in Paragraph (3), deleted former Subparagraph (c), which defined "county" to include counties in which the question of imposing general obligation debt for public school capital outlay projects has failed to pass twice in at least two school districts in the county in a six-year period, and added Subparagraph (c).

7-20E-21. Repealed.

History: Laws 2001, ch. 172, § 2; 2005, ch. 129, § 2; 2010, ch. 44, § 2; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-21 NMSA 1978, as enacted by Laws 2001, ch. 172, § 2, relating to county capital outlay gross receipts tax, purposes, referendum, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-22. County emergency communications and emergency medical and behavioral health services tax; authority to impose countywide or only in the county area; ordinance requirements; use of revenue; election.

A. The majority of the members of the governing body of an eligible county that does not have in effect a tax imposed pursuant to Subsection B of this section may enact an ordinance imposing an excise tax at a rate not to exceed one-fourth percent of the gross receipts of a person engaging in business in the county for the privilege of engaging in business. The tax imposed by this subsection may be referred to as the "countywide emergency communications and emergency medical and behavioral health services tax".

B. The majority of the members of the governing body of an eligible county that does not have in effect a tax imposed pursuant to Subsection A of this section may enact an ordinance imposing an excise tax at a rate not to exceed one-fourth percent of the gross receipts of a person engaging in business in the county area for the privilege of engaging in business. The tax imposed by this subsection may be referred to as the "county area emergency communications and emergency medical and behavioral health services tax".

C. The taxes authorized in Subsections A and B of this section may be imposed in one or more increments of one-sixteenth percent not to exceed an aggregate rate of one-fourth percent.

D. The governing body, at the time of enacting an ordinance imposing a rate of tax authorized in Subsection A or B of this section, shall dedicate the revenue to one or more of the following purposes:

(1) operation of an emergency communications center that has been determined by the local government division of the department of finance and administration to be a consolidated public safety answering point. That operation may include the construction, improvement, remodel or purchase of one or more buildings to use as an emergency communications center or the purchase of emergency communications equipment for the center;

(2) operation of emergency medical services provided by the county, including the purchase of ambulatory transport vehicles; or

(3) provision of behavioral health services, including alcohol abuse and substance abuse treatment.

E. An ordinance imposing any increment of the countywide emergency communications and emergency medical and behavioral health services tax or the county area emergency communications and emergency medical and behavioral health services tax shall not go into effect until after an election is held and a majority of the voters voting in the election votes in favor of imposing the tax. In the case of an ordinance imposing an increment of the countywide emergency communications and emergency medical and behavioral health services tax, the election shall be conducted countywide. In the case of an ordinance imposing the county area emergency communications and emergency medical and behavioral health services tax, the election shall be conducted only in the county area. The governing body shall adopt a resolution calling for an election within seventy-five days of the date the ordinance is adopted on the question of imposing the tax. The question may be submitted to the voters as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. In any election held, the ballot shall clearly state the purpose to which the revenue will be dedicated pursuant to Subsection D of this section. If a majority of the voters voting on the question approves the imposition of the countywide emergency communications and emergency medical and behavioral health services tax or the county area emergency communications and emergency medical and behavioral health services tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act. If the question of imposing the tax fails, the governing body shall not again propose the imposition of any increment of either tax for a period of one year from the date of the election.

F. For the purposes of this section, "eligible county" means:

(1) a county that operates or, pursuant to a joint powers agreement, is served by an emergency communications center that has been determined by the local government division of the department of finance and administration to be a consolidated public safety answering point; or

(2) in the case of a county imposing the tax for the purposes provided in Paragraph (3) of Subsection D of this section, a county that operates or contracts for the operation of a behavioral health services facility providing alcohol abuse, substance abuse and inpatient and outpatient behavioral health treatment.

History: Laws 2002, ch. 14, § 1; 2003, ch. 70, § 1; 2004, ch. 110, § 5; 2007, ch. 230, § 1; 2017, ch. 47, § 2; 2019, ch. 210, § 2.

ANNOTATIONS

The 2019 amendment, effective July 1, 2019, provided that revenue from county area and countywide emergency communications and emergency medical and behavioral health services taxes may be used for the construction, improvement, remodel or purchase of buildings to use as an emergency communications center and for the purchase of ambulatory transport vehicles; in Subsection D, Paragraph D(1), after "may include the", added "construction, improvement, remodel or purchase of one or more buildings to use as an emergency communications center or the ", and in Paragraph D(2), after "provided by the county", added "including the purchase of ambulatory transport vehicles".

The 2017 amendment, effective April 6, 2017, authorized the purchase of emergency communications equipment for certain emergency communications centers; in Subsection C, after "The", deleted "tax" and added "taxes"; and in Subsection D, Paragraph D(1), added the last sentence.

The 2007 amendment, effective July 1, 2007, allowed the use of the tax for behavioral health services.

The 2004 amendment, effective July 1, 2004, in Subsection A, deleted the ten-year limit on the tax.

Applicability. — Laws 2004, ch. 110, § 8, effective May 19, 2004, provided that "An ordinance imposing the county fire protection excise tax that has an effective date on or after July 1, 2004 shall not be subject to the time limit on tax imposition specified in that version of Section 7-20E-15 NMSA 1978 that was in effect prior to the effective date of this 2004 act, and any delayed repeal provision included in that ordinance shall be ineffective."

The 2003 amendment, effective June 20, 2003, rewrote the section.

7-20E-23. County regional transit gross receipts tax; authority to impose; rate; election required.

A. Upon a request by resolution of the board of directors of a regional transit district, a majority of the members of the governing body of each county that is within the district shall impose by identical ordinances an excise tax at the rate specified in the resolution, but not to exceed one-half percent of the gross receipts of any person engaging in business in the district for the privilege of engaging in business. A tax imposed pursuant to this section may be imposed by one or more ordinances, each imposing any number of tax rate increments, but an increment shall not be less than one-sixteenth percent of the gross receipts of any person engaging in business in the district and the aggregate of all rates shall not exceed one-half percent of the gross receipts of any person engaging in business in the district. The tax may be referred to as the "county regional transit gross receipts tax".

B. Each governing body, at the time of enacting an ordinance imposing the tax authorized in Subsection A of this section, shall dedicate the revenue for the purposes authorized by the Regional Transit District Act [Chapter 73, Article 25 NMSA 1978].

C. An ordinance imposing a county regional transit gross receipts tax shall not go into effect until after a joint election is held by all counties within the district and a majority of the voters of the district voting in the election votes in favor of imposing the tax. Each governing body shall adopt an ordinance calling for a joint election within seventy-five days of the date the resolution is adopted on the question of imposing the tax. The question shall be submitted to the voters of the district as a separate question at a general election or at a joint special election called for that purpose by each governing body. A joint special election shall be called, conducted and canvassed substantially in the same manner as provided by law for general elections. If a majority of the voters in the district voting on the question approves the ordinance imposing the county regional transit gross receipts tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act. If the question of imposing the county regional transit gross receipts tax fails, the governing bodies shall not again propose the imposition of any increment of the tax for a period of one year from the date of the election.

D. The governing body of a county imposing a county regional transit gross receipts tax shall transfer all proceeds from the tax to the regional transit district for the purposes specified in the ordinance and in accordance with the provisions of the Regional Transit District Act.

E. As used in this section, "county within the district" means a county within which lies any portion of a regional transit district.

History: Laws 2004, ch. 17, § 2; 2007, ch. 199, § 1.

ANNOTATIONS

The 2007 amendment, effective July 1, 2007, revised the definition in Subsection E.

7-20E-24. Repealed.

History: Laws 2005, ch. 212, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-24 NMSA 1978, as enacted by Laws 2005, ch. 212, § 1, relating to quality of life gross receipts tax, authority to impose, ordinance requirements, use of revenue, election, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-25. County regional spaceport gross receipts tax; authority to impose; rate; election required.

A. A majority of the members of the governing body of a county that desires to become a member of a regional spaceport district pursuant to the Regional Spaceport District Act [5-16-1 to 5-16-13 NMSA 1978] shall impose by ordinance an excise tax at a rate not to exceed one-half percent of the gross receipts of a person engaging in business in the district area of the county for the privilege of engaging in business. A tax imposed pursuant to this section may be imposed by one or more ordinances, each imposing any number of tax rate increments, but an increment shall not be less than one-sixteenth percent of the gross receipts of a person engaging in business in the district area of the county, and the aggregate of all rates shall not exceed one-half percent of the gross receipts of a person engaging in business in the district area of the county. The tax may be referred to as the "county regional spaceport gross receipts tax".

B. A governing body, at the time of enacting an ordinance imposing the tax authorized in Subsection A of this section, shall dedicate a minimum of seventy-five percent of the proceeds of the revenue to the regional spaceport district for the financing, planning, designing and engineering and construction of a spaceport or for projects or services of the district pursuant to the Regional Spaceport District Act and may dedicate no more than twenty-five percent of the revenue for spaceport-related projects as approved by resolution of the governing body of the county.

C. An ordinance imposing a county regional spaceport gross receipts tax shall not go into effect until after an election is held and a majority of the voters of the district area of the county voting in the election votes in favor of imposing the tax. The governing body shall adopt an ordinance calling for an election within seventy-five days of the date the resolution is adopted on the question of imposing the tax. The question shall be submitted to the voters of the district area of the county as a separate question at a general election or at a special election called for that purpose by the governing body. A special election shall be called, conducted and canvassed substantially in the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the county regional spaceport gross receipts tax, the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act. If the question of imposing the county regional spaceport gross receipts tax fails, the governing body shall not again propose the imposition of an increment of the tax for a period of one year from the date of the election.

D. The governing body of a county imposing a county regional spaceport gross receipts tax shall transfer a minimum of seventy-five percent of all proceeds from the tax to the regional spaceport district of which it is a member for the purposes in accordance with the provisions of the Regional Spaceport District Act. The governing body of a county imposing a county regional spaceport gross receipts tax may retain no more than twenty-five percent of the county regional spaceport gross receipts tax for

spaceport-related projects as approved by the resolution of the governing body of the county.

E. As used in this section, "district area of the county" means that portion of a county that is outside the boundaries of a municipality and that is within the boundaries of a regional spaceport district of which the county is a member; provided that if no municipality within the county has imposed a municipal regional spaceport gross receipts tax, "district area of the county" may mean the area within the boundaries of the county that is within the boundaries of a regional spaceport district of which the county is a member.

History: Laws 2006, ch. 15, § 15.

ANNOTATIONS

Cross references. — For the Election Code, see 1-1-1 NMSA 1978.

Effective dates. — Laws 2006, ch. 15 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 2006, 90 days after adjournment of the legislature.

7-20E-26. Water and sanitation gross receipts tax; authority to impose; rate; election; use of revenue.

A. An excise tax imposed by a governing body pursuant to this section may be referred to as the "water and sanitation gross receipts tax". The water and sanitation gross receipts tax shall be imposed by a governing body as set forth in this section, contingent upon a majority of the voters voting in an election on the question of whether to impose a water and sanitation gross receipts tax voting in favor of the imposition.

B. Upon receipt of a resolution adopted and submitted by the board of directors of a water and sanitation district that requests the governing body to impose a water and sanitation gross receipts tax on behalf of the water and sanitation district, a governing body shall enact an ordinance imposing a water and sanitation gross receipts tax in that water and sanitation district. The ordinance shall impose the tax at a rate of one-fourth percent on a person engaging in business within the area of the county located within the water and sanitation district for the privilege of engaging in business within that water and sanitation district within the county.

C. The governing body, at the time of enacting an ordinance imposing a water and sanitation gross receipts tax authorized pursuant to Subsection A of this section, shall dedicate the revenue only for the operation of the water and sanitation district for which the tax is imposed. The tax shall be imposed for six years from the date on which the water and sanitation gross receipts tax goes into effect.

D. Within sixty days of the date the ordinance is adopted by the governing body, the governing body shall adopt a resolution calling for an election on the question of whether to impose a water and sanitation gross receipts tax. The question shall be submitted to the voters of the water and sanitation district requesting the county to impose the tax. A special election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. If a majority of the voters voting on the question approves the ordinance imposing the water and sanitation gross receipts tax, then the ordinance shall become effective in accordance with the provisions of the County Local Option Gross Receipts Taxes Act on either January 1 or July 1 following the election approving the imposition of the tax. If the question of imposing the water and sanitation gross receipts tax fails, a resolution from the board of directors of the water and sanitation district initiating the request to the county to impose a water and sanitation gross receipts tax may not again be submitted to the governing body for a period of one year from the date of the election.

E. The proceeds from the water and sanitation gross receipts tax shall be administered by the governing body and disbursed by the county treasurer to the appropriate water and sanitation district in amounts and for the purposes authorized in this section and as set out in the resolution submitted by the board of directors to the governing body. An agreement shall be entered into between the water and sanitation district and the governing body that sets out the responsibilities of both parties regarding administration, distribution and use of the revenue from the water and sanitation gross receipts tax.

History: Laws 2007, ch. 346, § 1.

ANNOTATIONS

Effective dates. — Laws 2007, ch. 346, § 2 made Laws 2007, ch. 346, § 1 effective July 1, 2007.

7-20E-27. Repealed.

History: Laws 2010, ch. 31, § 1; repealed by Laws 2019, ch 274, 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-27 NMSA 1978, as enacted by Laws 2010, ch. 31, § 1, relating to county business retention gross receipts tax, imposition, rate, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-28. Repealed.

History: Laws 2013, ch. 160, § 12; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20E-28 NMSA 1978, as enacted by Laws 2013, ch. 160, § 12, relating to county hold harmless gross receipts tax, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20E-29. Electric generating facility economic district gross receipts tax; authority to impose; rate; use of revenue.

A. A majority of the members of the governing body of a county within which a county electric generating facility economic district is located and a bordering county within twenty miles of a qualifying electric generating facility may enact an ordinance imposing an excise tax of up to one-fourth percent of the gross receipts of any person engaging in business in the county or county area for the privilege of engaging in business in the county or county area. The tax authorized by this section may be referred to as the "county electric generating facility economic district gross receipts tax".

B. An ordinance imposing a county electric generating facility economic district gross receipts tax shall impose the tax in any number of increments of one-thousandth percent; provided that the aggregate amount of increments shall not exceed one-fourth percent.

C. The governing body, at the time of enacting an ordinance imposing a county electric generating facility economic district gross receipts tax, shall dedicate the revenue only for the payment of the interest on and principal of revenue bonds issued pursuant to the Electric Generating Facility Economic District Act [71-10-1 to 71-10-11 NMSA 1978]. Revenue from a county electric generating facility economic district gross receipts tax shall not be used for any other purpose.

History: Laws 2020, ch. 78, § 12.

ANNOTATIONS

Emergency clause. — Laws 2020, ch. 78, § 13 contained an emergency clause and was approved March 9, 2020.

ARTICLE 20F

County Correctional Facility Gross Receipts Tax (Repealed.)

7-20F-1. Repealed.

History: Laws 1993, ch. 303, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-1 NMSA 1978, as enacted by Laws 1993, ch. 303, § 1, relating to short title, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-2. Repealed.

History: Laws 1993, ch. 303, § 2; 1998, ch. 65, § 2; 2004, ch. 110, § 6; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-2 NMSA 1978, as enacted by Laws 1993, ch. 303, § 2, relating to definitions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-3. Repealed.

History: Laws 1993, ch. 303, § 3; 1994, ch. 101, § 10; 1998, ch. 65, § 3; 2004, ch. 110, § 7; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-3 NMSA 1978, as enacted by Laws 1993, ch. 303, § 3, relating to county correctional facility gross receipts tax, authority to impose, rate, ordinance requirements, referendum, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-4. Repealed.

History: Laws 1993, ch. 303, § 4; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-4 NMSA 1978, as enacted by Laws 1993, ch. 303, § 4, relating to ordinance shall conform to certain provisions of the Gross Receipts and Compensating Tax Act and requirements of the department, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-5. Repealed.

History: Laws 1993, ch. 303, § 5; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-5 NMSA 1978, as enacted by Laws 1993, ch. 303, § 5, relating to collection by department, transfer of proceeds, deductions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-6. Repealed.

History: Laws 1993, ch. 303, § 6; 1994, ch. 101, § 11; 2019, ch. 270, § 57; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-6 NMSA 1978, as enacted by Laws 1993, ch. 303, § 6, relating to specific exemptions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

Laws 2019, ch. 270, § 57 repealed 7-20F-6 NMSA 1978, effective July 1, 2021. Pursuant to 12-1-8 NMSA 1978, Laws 2019, ch. 274, as the last act signed by the governor, was compiled into the NMSA 1978.

7-20F-7. Repealed.

History: Laws 1993, ch. 303, § 7; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-7 NMSA 1978, as enacted by Laws 1993, ch. 303, § 7, relating to revenue bonds, authority to issue, ordinance authorizing issue, pledge of revenue, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-8. Repealed.

History: Laws 1993, ch. 303, § 8; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-8 NMSA 1978, as enacted by Laws 1993, ch. 303, § 8, relating to revenue bonds, execution, nonrepealable, issuance time limitation, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-9. Repealed.

History: Laws 1993, ch. 303, § 9; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-9 NMSA 1978, as enacted by Laws 1993, ch. 303, § 9, relating to revenue bonds, purpose of issue, use of proceeds, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-10. Repealed.

History: Laws 1993, ch. 303, § 10; 2006, ch. 66, § 1; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-10 NMSA 1978, as enacted by Laws 1993, ch. 303, § 10, relating to revenue bonds, terms, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-11. Repealed.

History: Laws 1993, ch. 303, § 11; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-11 NMSA 1978, as enacted by Laws 1993, ch. 303, § 11, relating to revenue bonds, refunding authorization, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-20F-12. Repealed.

History: Laws 1993, ch. 303, § 12; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-20F-12 NMSA 1978, as enacted by Laws 1993, ch. 303, § 12, relating to refunding bonds, escrow, detail, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.