

Repeals and reenactments. — Laws 1991, ch. 9, § 11 repealed former 7-1-6.9 NMSA 1978, as amended by Laws 1991, ch. 9, § 10 and enacted a new section, effective July 1, 1992.

Compiler's notes. — Laws 1995, ch. 6, § 20 repealed 7-1-6.9 NMSA 1978, as enacted by Laws 1994, ch. 5, § 7, relating to distribution of gasoline taxes to municipalities and counties and which was to become effective August 1, 1997, effective June 16, 1995.

The 2017 amendment, effective June 16, 2017, made technical changes; in Subsection B, deleted "Except as provided in Subsection D of this section"; and in Subsection C, added "Except as provided in Subsection D of this section", after "agreements entered into with the", deleted "state highway and" and added "department of", and after "transportation", deleted "department".

The 2001 amendment, effective June 15, 2001, inserted "Except as provided in Subsection D of this section" at the beginning of Subsection B; and added Subsection D.

The 1999 amendment, effective August 1, 1999, in Subsection C inserted "a separate road fund in", substituted "road fund" for "general fund", substituted the language beginning "expenditure only" to the end of the first sentence for "general purposes or for any special purposes designated by the governing body of the municipality or county", and added the second sentence.

The 1995 amendment, effective August 1, 1995, substituted "ten and thirty-eight hundredth" for "eight and eighty-two hundredth" in Subsection A.

The 1994 amendment, effective August 1, 1994, substituted "eight and eighty-two hundredths" for "eight and two-hundredths" in Subsection A.

The 1993 amendment, effective August 1, 1993, substituted "eight and two-hundredths percent" for "eleven and three-hundredths percent" in Subsection A.

7-1-6.10. Distributions; state road fund.

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state road fund in an amount equal to the net receipts attributable to the taxes, surcharges, penalties and interest imposed pursuant to the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978] and to the taxes, surtaxes, fees, penalties and interest imposed pursuant to the Special Fuels Supplier Tax Act [Chapter 7, Article 16A NMSA 1978] and the Alternative Fuel Tax Act [7-16B-1 to 7-16B-10 NMSA 1978] less:

(1) the amount distributed to the state aviation fund pursuant to Subsection B of Section 7-1-6.7 NMSA 1978;

(2) the amount distributed to the motorboat fuel tax fund pursuant to Section 7-1-6.8 NMSA 1978;

(3) the amount distributed to municipalities and counties pursuant to Subsection A of Section 7-1-6.9 NMSA 1978;

(4) the amount distributed to the county government road fund pursuant to Section 7-1-6.19 NMSA 1978;

(5) the amount distributed to the local governments road fund pursuant to Section 7-1-6.39 NMSA 1978;

(6) the amount distributed to the municipalities pursuant to Section 7-1-6.27 NMSA 1978;

(7) the amount distributed to the municipal arterial program of the local governments road fund pursuant to Section 7-1-6.28 NMSA 1978;

(8) the amount distributed to a qualified tribe pursuant to a gasoline tax sharing agreement entered into between the secretary of transportation and the qualified tribe pursuant to the provisions of Section 67-3-8.1 NMSA 1978; and

(9) the amount distributed to the general fund pursuant to Section 7-1-6.44 NMSA 1978.

B. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state road fund in an amount equal to the net receipts attributable to the taxes, interest and penalties from the Weight Distance Tax Act [Chapter 7, Article 15A NMSA 1978].

History: 1978 Comp., § 7-1-6.10, enacted by Laws 1983, ch. 211, § 15; 1987, ch. 347, § 9; 1988, ch. 70, § 8; 1988, ch. 73, § 5; 1989, ch. 356, § 5; 1990, ch. 86, § 4; 1992, ch. 55, § 4; 1993, ch. 272, § 1; 1993, ch. 357, § 4; 1994, ch. 5, § 8; 1995, ch. 6, § 4; 1995, ch. 16, § 11; 1996, ch. 15, § 2; 2003, ch. 150, § 1; 2003 (1st S.S.), ch. 3, § 1; 2004, ch. 109, § 1.

ANNOTATIONS

The 2004 amendment, effective July 1, 2004, added Paragraph (9) of Subsection A.

The 2003 (1st S.S.) amendment, effective July 1, 2004, deleted "highway and" following "secretary of" in Paragraph (8) of Subsection A, and "fees," preceding "interest and penalties" in Subsection B.

The 2003 amendment, effective July 1, 2003, deleted "Special Fuels Tax Act" in from the first paragraph in Subsection A, and added Paragraph (A)(8).