

## ANNOTATIONS

**Cross references.** — For distributions from small counties assistance fund, see 4-61-3 NMSA 1978.

**Compiler's notes.** — Laws 1983, ch. 211, § 10, and Laws 1983, ch. 214, § 6, both enacted the above section. However, Laws 1983, ch. 211, § 10, provided for a distribution in an amount equal to two percent of the net receipts. Both acts were approved on April 6, 1983. The section was set out as enacted by Laws 1983, ch. 214, § 6. See 12-1-8 NMSA 1978.

### **7-1-6.6. Distribution; game protection fund.**

A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the game protection fund of all amounts designated as contributions to that fund under the provisions of Section 7-2-24 NMSA 1978.

**History:** 1978 Comp., § 7-1-6.6, enacted by Laws 1983, ch. 211, § 11.

## ANNOTATIONS

**Effective dates.** — Laws 1983, ch. 211, § 43 made Laws 1983, ch. 211, § 11 effective July 1, 1983.

### **7-1-6.7. Distributions; state aviation fund.**

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state aviation fund in an amount equal to four and seventy-nine hundredths percent of the taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engines as determined by the department.

B. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state aviation fund in an amount equal to twenty-six hundredths percent of gasoline taxes, exclusive of penalties and interest, collected pursuant to the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978].

C. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state aviation fund in an amount equal to forty-six thousandths percent of the net receipts attributable to the gross receipts tax distributable to the general fund.

D. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state aviation fund from the net receipts attributable to the gross receipts tax distributable to the general fund in an amount equal to five hundred thousand dollars (\$500,000) monthly.

**History:** 1978 Comp., § 7-1-6.7, enacted by Laws 1994, ch. 5, § 2; 1995, ch. 6, § 1; 1995, ch. 36, § 1; 2001, ch. 198, § 1; 2003, ch. 214, § 1; 2004, ch. 58, § 1; 2007, ch. 297, § 1; 2007, ch. 298, § 1; 2013, ch. 19, § 1; 2016, ch. 87, § 1; 2020, ch. 30, § 1; 2023, ch. 52, § 1.

## ANNOTATIONS

**Cross references.** — For the general fund, see 6-4-2 NMSA 1978.

For state aviation fund, see 64-1-15 NMSA 1978.

**Repeals and reenactments.** — Laws 1994, ch. 5, § 2 repealed former 7-1-6.7 NMSA 1978, and enacted a new section, effective August 1, 1995.

**Compiler's notes.** — Laws 1995, ch. 36, § 2, effective June 16, 1995, repealed Laws 1993, ch. 364, § 4, which had repealed former 7-1-6.7 NMSA 1978, as amended by Laws 1993, ch. 364, § 3, effective July 1, 1995.

Subsection A of Laws 1995, ch. 6, § 20 repealed 7-1-6.7 NMSA 1978, as enacted by Laws 1994, ch. 5, § 3, which was to become effective August 1, 1997, effective June 16, 1995.

**The 2023 amendment**, effective July 1, 2023, removed a sunset date of a distribution of the gross receipts tax to the state aviation fund; increased the monthly distribution from the gross receipts tax to the state aviation fund; in Subsection C, deleted "From July 1, 2013 through June 30, 2031"; and in Subsection D, deleted former Paragraphs D(1) through D(3) and added "five hundred thousand dollars (\$500,000) monthly".

**The 2020 amendment**, effective July 1, 2020, in Subsection C, after "June 30", deleted "2021" and added "2031".

**The 2016 amendment**, effective July 1, 2016, extended to the year 2021 the distribution of the general fund gross receipts tax to the state aviation fund; and in Subsection C, changed "June 30, 2018" to "June 30, 2021".

**The 2013 amendment**, effective July 1, 2013, continued the distribution of forty-six thousandths percent of the gross receipts tax distributable to the general fund during the period from July 1, 2013 through June 30, 2018; and in Subsection C, at the beginning of the sentence, deleted "From July 1, 2002 through June 30, 2012" and added "From July 1, 2013 through June 30, 2018, a".

**The 2007 amendment**, effective July 1, 2007, in Subsection C, changed the ending date of the period in which distributions are made to the state aviation fund to June 30, 2012 and added Subsection D.