

2023 act and with respect to the amount dedicated by a county pursuant to Section 3-60A-23 NMSA 1978.

History: 1978 Comp., § 7-1-6.13, enacted by Laws 1983, ch. 211, § 18; 1986, ch. 20, § 9; 1987, ch. 45, § 9; 1989, ch. 326, § 11; 1990, ch. 99, § 47; 1991, ch. 176, § 16; 1993, ch. 30, § 2; 1997, ch. 125, § 3; 2003, ch. 205, § 1; 2005, ch. 338, § 1; 2006, ch. 75, § 32; 2008, ch. 51, § 1; 2014, ch. 79, § 1; 2019, ch. 270, § 6; 2021 (1st S.S.), ch. 2, § 4; 2023, ch. 112, § 13.

ANNOTATIONS

The 2023 amendment, effective July 1, 2024, provided that a transfer pursuant to this section shall be adjusted for a distribution made to the metropolitan redevelopment fund; in Subsection C, changed "5 of this 2021 act" to "7-1-6.67 NMSA 1978" and changed "2 of this 2021 act" to "5-10-17 NMSA 1978"; and added Subsection D.

7-1-6.14. Repealed.

ANNOTATIONS

Repeals. — Laws 1990, ch. 88, § 21 repealed 7-1-6.14 NMSA 1978, as enacted by Laws 1983, ch. 211, § 19, relating to transfers to counties or municipalities of amounts of net receipts attributable to county or municipal gasoline tax, effective May 16, 1990. For provisions of former section, see the 1989 NMSA on *NMOneSource.com*.

7-1-6.15. Adjustments of distributions or transfers to municipalities or counties.

A. The provisions of this section apply to:

- (1) any distribution to a municipality pursuant to Section 7-1-6.4, 7-1-6.36 or 7-1-6.46 NMSA 1978;
- (2) any transfer to a municipality with respect to any local option gross receipts tax imposed by that municipality;
- (3) any transfer to a county with respect to any local option gross receipts tax imposed by that county;
- (4) any distribution to a county pursuant to Section 7-1-6.16 or 7-1-6.47 NMSA 1978;
- (5) any distribution to a municipality or a county of gasoline taxes pursuant to Section 7-1-6.9 NMSA 1978;