

History: Laws 1915, ch. 83, § 1; 1927, ch. 58, § 1; C.S. 1929, § 81-116; Laws 1933, ch. 90, § 1; 1941 Comp., § 62-301; 1953 Comp., § 60-3-1.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law. Laws 1967, ch. 213, § 2 provided that references to the cattle sanitary board shall be references to the livestock board.

Laws 1968, ch. 62, § 40 provided that references to "justice of the peace" shall be construed as references to the magistrate courts. See 35-1-38 NMSA 1978.

Cross references. — For Livestock Code, see 77-2-1 NMSA 1978 et seq.

For inspection of slaughterhouses and hides, see 77-9-33 NMSA 1978.

For retention of hides for inspection, see 77-17-10 and 77-17-12 NMSA 1978.

Am. Jur. 2d, A.L.R. and C.J.S. references. — Exemption of agricultural activities or occupations from business or occupation license or tax, 38 A.L.R.4th 1074.

7-23-2. [Penalty for violation.]

The penalty for the violation of this act [7-23-1, 7-23-2 NMSA 1978] shall be a fine of not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00), or not more than six (6) months in jail, or both such fine and imprisonment in the discretion of the court.

History: Laws 1927, ch. 58, § 2; C.S. 1929, § 81-117; 1941 Comp., § 62-302; 1953 Comp., § 60-3-2.

ARTICLE 24

Municipal and County Gross Receipts Tax on Liquor

7-24-1. License tax imposed by municipalities.

Municipalities within or composing local option districts may, by duly adopted ordinance, impose an annual, nonprohibitive municipal license tax upon the privilege of persons holding state licenses under the provisions of the Liquor Control Act [60-3A-1 NMSA 1978 et seq.] to operate within such municipalities as retailers, dispensers, canopy licensees, restaurant licensees or club licensees. The amount of the license tax, which shall not exceed two hundred fifty dollars (\$250), and the dates and manner of payment shall be fixed on or before June 1 of each year by the ordinance imposing the tax. In case any municipality permits the payment in installments, no bond shall be

required to secure the payment of the deferred installments, but the remedy for the collection shall be that provided in Section 7-24-3 NMSA 1978.

History: Laws 1939, ch. 236, § 1103; 1941 Comp., § 61-402; 1953 Comp., § 46-4-2; Laws 1969, ch. 163; 1981, ch. 39, § 124; 1990, ch. 76, § 1; 1993, ch. 68, § 1.

ANNOTATIONS

Cross references. — For municipal local option gross receipts tax generally, see 7-19D-1 NMSA 1978 et seq.

For state licensing requirements relating to alcoholic beverages generally, see 60-3A-1 NMSA 1978 et seq.

The 1993 amendment, effective July 1, 1993, deleted the Subsection A designation; deleted "Except as provided in Subsection B of this section" at the beginning; substituted "two hundred fifty dollars (\$250)" for "one thousand dollars (\$1,000)" in the second sentence; and deleted former Subsection B, pertaining to allocation of a portion of the license tax for purposes of funding a home free program to provide free rides home when requested by intoxicated persons.

The 1990 amendment, effective March 2, 1990, designated the existing language as Subsection A; added Subsection B; and, in Subsection A, added "Except as provided in Subsection B of this section" at the beginning and made minor stylistic changes.

Section empowers municipalities by ordinance to impose an annual license tax upon the privilege of persons holding state licenses to operate within a municipality as retailers, dispensers or clubs. *Sunset Package Store, Inc. v. City of Carlsbad*, 1968-NMSC-105, 79 N.M. 260, 442 P.2d 572.

Tax imposed by the ordinance is a privilege tax imposed on a certain class of persons for the privilege of carrying on businesses for which a license is required. *Sunset Package Store, Inc. v. City of Carlsbad*, 1968-NMSC-105, 79 N.M. 260, 442 P.2d 572.

Section does not require adoption of new ordinance each year in order to impose a valid license tax. *Eddie's Inferno, Inc. v. City of Albuquerque*, 1968-NMSC-155, 79 N.M. 512, 445 P.2d 389.

Amount, date and manner of payment fixed by ordinance remain from year to year until such time as ordinance is modified or repealed by an ordinance of the legislative body enacting the same. *Sunset Package Store, Inc. v. City of Carlsbad*, 1968-NMSC-105, 79 N.M. 260, 442 P.2d 572.

Maximum tax rate applicable to preexisting ordinances. — The City of Albuquerque was without authority to impose or collect any liquor license tax over \$1,000 (now \$250)

after July 1, 1981, the effective date of the amendment of this section limiting such license taxes, notwithstanding the fact that an ordinance providing for a higher tax was enacted prior to July 1, 1981. *Waksman v. City of Albuquerque*, 1984-NMSC-114, 102 N.M. 41, 690 P.2d 1035.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 45 Am. Jur. 2d Intoxicating Liquors § 208.

Effect of state regulation of liquor sales on municipal power to impose occupation license or tax for revenue, 6 A.L.R.2d 737.

48 C.J.S. Intoxicating Liquors § 91.

7-24-2. License tax imposed by boards of county commissioners.

The boards of county commissioners of counties composing local option districts are empowered, by resolution duly adopted, on or before the first day of June of each year to impose an annual, nonprohibitive license tax upon the privileges of persons holding state licenses under the provisions of the Liquor Control Act [60-3A-1 NMSA 1978 et seq.] to operate within such counties, outside of the municipalities that are local option districts, as retailers, dispensers, canopy licensees, restaurant licensees or club licensees. The amount of the license tax, which shall not exceed two hundred fifty dollars (\$250), and the dates and manner of the payment shall be fixed by the resolution imposing the tax; provided, that in case the county permits the payment in installments, no bond shall be required to secure the payment of the deferred installments, but the remedy for the collection shall be that provided in Section 7-24-3 NMSA 1978.

History: Laws 1939, ch. 236, § 1104; 1941 Comp., § 61-403; 1953 Comp., § 46-4-3; Laws 1981, ch. 39, § 125; 1994, ch. 46, § 1.

ANNOTATIONS

The 1994 amendment, effective July 1, 1994, in the first sentence, deleted "hereby" preceding "empowered", and substituted "the Liquor Control Act" for "this act" and "that are local option districts" for "contemplated by Section 60-6-1 NMSA 1978"; and, in the second sentence, substituted "the license tax, which shall not exceed two hundred fifty dollars (\$250)" for "such license tax, which shall not exceed one thousand dollars (\$1,000)" and "the tax" for "the same", and made a series of minor stylistic changes throughout.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 48 C.J.S. Intoxicating Liquors § 91.

7-24-3. [Payment of municipal or county tax required; closing establishment.]

This act shall not be construed as permitting any retailer, dispenser or club to operate in any county or municipality without having paid the municipality or county, whichever the case may be, the license tax according to the provisions of the ordinance or resolution imposing the same; and the sheriff of any county upon the written order of the board of county commissioners, duly entered of record, shall close up the place of business of any retailer, dispenser or club who has not paid or tendered the county license tax according to the resolution imposing the same; and any police officer of any municipality, upon the written order of the city council or city commissioners, duly entered, shall forthwith close up the place of business of any retailer, dispenser or club who has not paid or tendered the municipal license tax according to the terms of the ordinance imposing the same.

History: Laws 1939, ch. 236, § 1105; 1941 Comp., § 61-404; 1953 Comp., § 46-4-4.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law.

Meaning of "this act". — The phrase "this act" refers to Laws 1939, ch. 236, which enacted 7-24-1 to 7-24-5 NMSA 1978. Laws 1939, ch. 236 also enacted the former statutes relating to alcohol, compiled mainly at Chapter 60 NMSA 1978. Those sections were repealed by Laws 1981, ch. 39, § 128.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 48 C.J.S. Intoxicating Liquors §§ 205, 206.

7-24-4. [License tax period; revocation or suspension of license; effect.]

The license tax period contemplated by Sections 1102 and 1103 shall begin July first of each year and end June thirtieth of the following year, and such tax may not be prorated except in the manner and for the periods set out in Section 704 as applicable to state licenses; and the revocation or suspension of any retail, dispensary or club license shall not entitle the licensee to the refund of any portion of any municipal or county license tax which such licensee has paid or relieve such licensee of the obligation for the payment of any deferred installment thereof.

History: Laws 1939, ch. 236, § 1106; 1941 Comp., § 61-405; 1953 Comp., § 46-4-5.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law.

Compiler's notes. — The reference to "Sections 1102 and 1103" in this section may be intended as references to Sections 1103 and 1104 of Laws 1939, ch. 236, compiled as 7-24-1 and 7-24-2 NMSA 1978; Section 1102, compiled as 60-6-1 NMSA 1978, was repealed by Laws 1981, ch. 39, § 128.

Section 704, compiled as 60-7-22 NMSA 1978, was repealed by Laws 1981, ch. 39, § 128.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 48 C.J.S. Intoxicating Liquors § 193.

7-24-5. [Assignment and transfer of license; effect.]

In case of the assignment and transfer of any license under the provisions of Section 702 (c) or 702 (f) of this act, no refund shall be made by any municipality or county to the original licensee for the unexpired portion of such license, but such assignment and transfer shall vest in the assignee and transferee the right to operate under the license tax so paid by the original licensee for the period covered by the paid license tax and to pay the balance of such license tax upon the same terms and conditions as if such assignee or transferee were the original licensee.

History: Laws 1939, ch. 236, § 1108; 1941 Comp., § 61-406; 1953 Comp., § 46-4-6.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law.

Compiler's notes. — The reference to sections 702 (c) and 702 (f) in this section are apparently to Section 702 of Laws 1939, ch. 236, which was compiled as 60-7-18 NMSA 1978, and was repealed by Laws 1981, ch. 39, § 128.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 45 Am. Jur. 2d Intoxicating Liquors §§ 177, 178.

7-24-6. Repealed.

ANNOTATIONS

Repeals. — Laws 1979, ch. 201, § 6, repealed 7-24-6 NMSA 1978, as enacted by Laws 1973, ch. 230, § 2, relating to hearings upon application for liquor licenses, effective June 15, 1979.

7-24-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1979, ch. 201, § 6, repealed 7-24-7 NMSA 1978, as enacted by Laws 1973, ch. 230, § 3, relating to procedures for hearings upon application for liquor licenses, effective June 15, 1979.

7-24-8. Short title.

Sections 7-24-8 through 7-24-16 NMSA 1978 may be cited as the "Local Liquor Excise Tax Act".

History: Laws 1989, ch. 326, § 1; 1993, ch. 30, § 23.

ANNOTATIONS

The 1993 amendment, effective June 18, 1993, substituted "Sections 7-24-8 through 7-24-16 NMSA 1978" for "Sections 1 through 9 of this act".

7-24-9. Definitions.

As used in the Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978]:

A. "alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin and aromatic bitters or any similar alcoholic beverage, including blended or fermented beverages, dilutions or mixtures of one or more of the foregoing containing more than one-half of one percent alcohol, but excluding medicinal bitters;

B. "county" means a class B county having a population of more than fifty-six thousand but less than seventy-five thousand, according to the most recent federal decennial census or any subsequent decennial census and having a net taxable value for rate-setting purposes for the 1988 or any subsequent property tax year of more than five hundred million dollars (\$500,000,000) but less than seven hundred million dollars (\$700,000,000);

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 board of county commissioners of a county;

E. "person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other association; "person" also means, to the extent permitted by law, any federal, state or other governmental unit or subdivision or agency, department or instrumentality thereof;

F. "price" means the total amount of money or the reasonable value of other consideration or both paid for alcoholic beverages, inclusive of the amount of any tax paid pursuant to the Liquor Excise Tax Act [Chapter 7, Article 17 NMSA 1978]; and

G. "retailer" means any person having a place of business within the county who sells, offers for sale or possesses for the purpose of selling alcoholic beverages within the county.

History: Laws 1989, ch. 326, § 2.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

Cross references. — For the Liquor Control Act, see 60-3A-1 NMSA 1978 et seq.

7-24-10. Authorization to impose local liquor excise tax; rate; use of proceeds; election required.

A. The majority of the members elected to the governing body may enact an ordinance imposing on any retailer an excise tax on the price paid by the retailer for alcoholic beverages purchased by the retailer upon which the tax imposed by this section has not been paid. The tax may be imposed at a rate not to exceed six percent, provided that any lower rate shall be an even multiple of one percent. The tax imposed under this section may be referred to as the "local liquor excise tax". Any tax imposed under this section shall be for a period of not more than three years from the effective date of the ordinance imposing the tax.

B. The governing body at the time of enacting an ordinance imposing the tax authorized in Subsection A of this section shall dedicate the revenue to fund educational programs and prevention and treatment, including social detoxification, of alcoholism and drug abuse within the county and for no other purpose. After approval of the imposition of a local liquor excise tax by the voters but before the effective date of the ordinance, the governing body shall hold a public meeting for the purpose of inviting comment on and suggestions for the most appropriate programs on which to expend the revenue produced by the tax. The governing body shall invite representatives from the appropriate Indian tribes, nations and pueblos to the meeting. If the governing body awards any contract using funds derived from the local liquor excise tax, it shall do so only through a selection process requiring submission of sealed bids or proposals after public notice of the opportunity to submit the sealed bids or proposals.

C. The governing body enacting an ordinance imposing the local liquor excise tax shall submit the question of imposing the tax to the qualified voters of the county at a regular or special election.

D. Only those voters who are registered within the county shall be permitted to vote. The election shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections.

E. If at an election called pursuant to this section the majority of the voters voting on the question vote in the affirmative on the question, then the ordinance imposing the local liquor excise tax shall be approved. If at such an election the majority of the voters voting on the question fail to approve the question, then the ordinance shall be disapproved and the question required to be submitted by Subsection B of this section shall not be submitted to the voters for a period of at least one year from the date of the election.

F. Any ordinance enacted under the provisions of this section that imposes a local liquor excise tax or changes the rate of tax imposed shall include an effective date that is the first day of any month that begins no earlier than ninety days after the date of the election. A certified copy of any ordinance imposing a local liquor excise tax shall be mailed or personally delivered to the department within five days after the ordinance is certified to have been approved by the voters.

G. Any ordinance repealing the imposition of a tax under the provisions of this section shall contain an effective date that is the first day of any month beginning no earlier than sixty days from the date the ordinance repealing the tax is adopted by the governing body. A certified copy of any ordinance repealing a local liquor excise tax shall be mailed or personally delivered to the department within five days of the date the ordinance is adopted.

History: Laws 1989, ch. 326, § 3; 2013, ch. 218, § 1.

ANNOTATIONS

The 2013 amendment, effective July 1, 2013, increased the local liquor excise tax rate; permitted local liquor excise tax proceeds to be used for social detoxification; in Subsection A, in the second sentence, after "not to exceed", deleted "five" and added "six"; and in Subsection B, in the first sentence, after "prevention and treatment", added "including social detoxification".

7-24-10.1. Use of tax proceeds; local liquor excise tax committee; joint powers agreement; community participation.

A. Prior to an election on the question of imposing a local liquor excise tax pursuant to the provisions of the Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978], the governing body of a county shall enter into a joint powers agreement with the governing body of the most populated municipality and the governing bodies of any other municipalities in the county that choose to be parties to the agreement to provide for the use and administration of the tax proceeds. The agreement shall provide for the establishment and appointment of a local liquor excise tax committee to provide advice, assist in preventing duplication and supplanting of program funding and make recommendations to the governing body of the county and the municipal governing bodies that are parties to the agreement on the use of the tax proceeds. The agreement shall:

(1) clearly specify the use of the proceeds of the proposed local liquor excise tax, including the identification of specific local programs, agencies or entities that will be funded from the tax proceeds;

(2) determine the allocation of election expenses among the parties to the agreement;

(3) clearly specify that the detoxification center located within a municipality with a population of not less than fifteen thousand and not more than thirty-five thousand according to the most recent federal decennial census providing social detoxification treatment with the greatest numbers of adult clients shall receive the funding necessary to provide social detoxification of alcohol and drug treatment for adults;

(4) provide that the remaining proceeds of the proposed local liquor excise tax shall be used to fund social detoxification of alcohol and drugs for juveniles and other prevention and treatment programs as recommended by the local liquor excise tax committee; and

(5) clearly specify that each specific local program, agency or entity that is funded from the tax proceeds shall be audited at its own expense and provide accountability reports to the governing body of the county and municipal governing bodies that are parties to the agreement within thirty days of the end of each quarter of the calendar year, including an itemized breakdown of program services and expenditures.

B. Prior to the agreement by the governing body of a county and the municipal governing bodies for use of the proposed local liquor excise tax proceeds, the local liquor excise tax committee established pursuant to the provisions of Subsection A of this section shall conduct a public hearing for the purpose of inviting public comment on use of the proposed local liquor excise tax proceeds. The committee shall make every effort to provide public notice of the hearing and to invite a broad cross-section of community representatives and groups to comment on community needs. Following the hearing, the committee shall make its funding recommendations to the governing body of the county and the municipal governing bodies.

C. On or before April 1 of each calendar year, the governing body of a county or municipality that has entered into an agreement pursuant to Subsection A of this section shall submit to the department of finance and administration a report itemizing the receipts, expenditures and number of clients served pursuant to any such agreement for the preceding calendar year. On or before July 1 of each year, the department of finance and administration shall complete an audit of the county's report submitted pursuant to this section and shall report its findings to the appropriate interim legislative committee before September 1 of that year.

D. If a local program, agency or entity receiving funds from local liquor excise tax proceeds fails to timely submit an accountability report pursuant to Paragraph (5) of Subsection A of this section, the county or municipality shall be immediately prohibited from disbursing any further funds to such local program, agency or entity until the delinquent accountability report has been submitted to and accepted by the governing board of the county and the municipal governing bodies.

History: 1978 Comp., § 7-24-10.1, enacted by Laws 1992, ch. 35, § 1; 2013, ch. 218, § 2.

ANNOTATIONS

Cross references. — For the Joint Powers Agreements Act, see 11-1-1 NMSA 1978 et seq.

The 2013 amendment, effective July 1, 2013, permitted local liquor excise tax proceeds to be used for social detoxification; in Subsection A, in the introductory paragraph, in the second sentence, after "the county and the", added "municipal" and after "tax proceeds", deleted "and may include agreements that", and at the beginning of the third sentence, added "The agreement shall"; in Paragraph (1) of Subsection A, after "specify the use", added "of the proceeds"; added Paragraphs (3) through (5) of Subsection A; in Subsection B, in the first sentence, after "use of the", added "proposed local liquor excise" and after "pursuant to", deleted "joint powers agreement in" and added "provisions of"; and added Subsections C and D.

7-24-11. Date payment due.

The tax imposed by the Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978] is to be paid on or before the twenty-fifth day of the month following the month in which the taxable event occurs.

History: Laws 1989, ch. 326, § 4.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

7-24-12. Exemption.

Exempted from the local liquor excise tax is the purchase of alcoholic beverages by any instrumentality of the armed forces of the United States engaged in resale activities.

History: Laws 1989, ch. 326, § 5.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

7-24-13. Exemption; purchases for resale.

Exempted from any local liquor excise tax are purchases for sale to retailers for resale.

History: Laws 1989, ch. 326, § 6.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

7-24-14. Refund or credit of tax.

An ordinance imposing a local liquor excise tax shall provide for and the department shall allow a claim for refund, in accordance with the provisions of the Tax Administration Act [Chapter 7, Article 1 NMSA 1978], for the local liquor excise tax paid on alcoholic beverages destroyed in shipment, or otherwise damaged so as to be unfit for sale or consumption, or shipped out of the county, upon submission of proof satisfactory to the department of such destruction, damage or out-of-county shipment.

History: Laws 1989, ch. 326, § 7.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

7-24-15. Administrative charge.

The department may deduct an amount not to exceed five percent of the proceeds of a local liquor excise tax as a charge for the administrative costs of collection, which amount shall be retained by the department for use in administration of the Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978].

History: Laws 1989, ch. 326, § 8.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

7-24-16. Interpretation of act; administration and enforcement of the tax.

A. The department shall interpret the provisions of the Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978].

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

History: Laws 1989, ch. 326, § 9.

ANNOTATIONS

Effective dates. — Laws 1989, ch. 326 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 16, 1989, 90 days after the adjournment of the legislature.

ARTICLE 24A

County and Municipal Gasoline Tax

7-24A-1. Short title.

Chapter 7, Article 24A NMSA 1978 may be cited as the "County and Municipal Gasoline Tax Act".

History: 1978 Comp., § 7-24A-1, enacted by Laws 1978, ch. 182, § 1; 1990, ch. 88, § 2.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, substituted "Chapter 7, Article 24A NMSA 1978" for "Sections 1 through 21 of this act".

Am. Jur. 2d, A.L.R. and C.J.S. references. — 71 Am. Jur. 2d State and Local Taxation §§ 616 to 634.

7-24A-2. Definitions.

As used in the County and Municipal Gasoline Tax Act:

A. "county" means a class A county or an H class county;

B. "governing body" means the city council or city commission of a city, the board of trustees of a town or village or the board of county commissioners of a class A county or an H class county;

C. "municipality" means any incorporated city, town or village, whether incorporated under general act, special act or special charter located within a class A county or an H class county;

D. "person" means:

(1) any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity, including any utility owned or operated by a county, municipality or other political subdivision of the state; or

(2) to the extent permitted by law, the United States or any agency or instrumentality thereof or the state of New Mexico or any political subdivision thereof;

E. "transit route" means a road, highway or street normally used in the operation of a public transportation system; and

F. "vehicle emission inspection program" means a vehicle emission inspection program designed to reduce pollutants emitted by motor vehicles of less than ten thousand pounds pursuant to a county or municipal ordinance.

History: 1978 Comp., § 7-24A-2, enacted by Laws 1991, ch. 156, § 2.

ANNOTATIONS

Repeals and reenactments. — Laws 1991, ch. 156, § 2 repealed 7-24A-2 NMSA 1978, as amended by Laws 1991, ch. 156, § 1, relating to definitions in the County and Municipal Gasoline Tax Act, and enacted a new section, effective July 1, 1996.

Cross references. — For county classifications, see 4-44-1 NMSA 1978.

For local authority as to the Air Quality Control Act, see 74-2-4 NMSA 1978 et seq.

7-24A-3. Use of proceeds.

A. The proceeds of a county or municipal gasoline tax shall be used for bridge and road projects or public transportation related trails and for expenses of purchasing, maintaining and operating transit operations and facilities, for the operation of a transit authority established by the Municipal Transit Law [3-52-1 to 3-52-13 NMSA 1978] or as provided in the County and Municipal Gasoline Tax Act, for operation of a vehicle

emission inspection program or for road, street or highway construction, repair or maintenance in the county or municipality. The proceeds of a county or municipal gasoline tax may be pledged for the payment of bonds issued pursuant to the County and Municipal Gasoline Tax Act. A county or municipality may engage in the business of transportation of passengers and property within the political subdivision by whatever means it may decide and may acquire cars, motor buses and other equipment necessary for carrying on the business. It may acquire land and erect buildings and equip them with all necessary machinery and facilities for operation, maintenance, modification, repair and storage of any buses, cars, trucks or other equipment needed. It may do all things necessary for the acquisition and conduct of the business of public transportation.

B. A governing body may enact ordinances and resolutions and promulgate rules as it may deem necessary and proper for the conduct of the business of transportation and for fixing and collecting all fares, rates and charges for services rendered.

C. Any county or municipality engaging in the business of transportation may extend any system of transportation to points outside its boundaries where necessary and incidental to furnishing efficient transportation to points within the county or municipality.

D. A governing body may lease any system of transportation in whole or in part to any person who will contract to operate it according to the rules, time tables and other requirements established by the governing body.

E. Any county or municipality may furnish transportation service to areas located outside its boundaries, provided that prior contracts have been entered into with the county or municipality in which the areas are located covering the schedules, rates, service and other pertinent matters before initiation of such service.

F. The power of eminent domain is granted to a participating county or municipality for the purpose of acquiring lands and buildings necessary to provide efficient public transit or a vehicle emission inspection program to be exercised in the manner provided by law.

G. A county or municipality, as an operating entity, may enter into contracts for special transportation service, charter buses, advertising and any other function that a private enterprise operating a public transit facility could do or perform for revenue.

H. A governing body may spend any public funds to pay the costs of operation of public transit or a vehicle emission inspection program if revenues of the system prove to be insufficient.

I. A county or municipality is authorized to enter into binding agreements with the United States or any of its officers or agencies or the state or any of its officers or agencies or any combination of agencies, departments or officers of both the United States and the state for planning, developing, modernizing, studying, improving,

financing, operating or otherwise affecting public transit; to accept any loans, grants or payments from any of these agencies; and to make any commitments or assume any obligations required by any of these agencies as a condition of receiving the benefits thereof.

History: 1978 Comp., § 7-24A-3, enacted by Laws 1978, ch. 182, § 3; 1985, ch. 196, § 2; 1993, ch. 190, § 1; 1999, ch. 226, § 1.

ANNOTATIONS

The 1993 amendment, effective June 18, 1993, inserted "or public transportation related trails" near the beginning of the first sentence of Subsection A and made a minor stylistic change in Subsection G.

The 1999 amendment, effective July 1, 1999, in Subsection A, inserted the second sentence, and made stylistic changes throughout.

7-24A-4. Limitations on power.

A. All contracts for work, material or labor in connection with such transportation shall be let in the manner provided by law for the letting of other contracts by the county or municipality.

B. Transit service may not be extended to points outside the county in which a city is located or outside the boundaries of the county unless prior approval is obtained from the state corporation commission [public regulation commission] and other regulatory bodies having jurisdiction in the matter.

History: 1978 Comp., § 7-24A-4, enacted by Laws 1978, ch. 182, § 4.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law. Laws 1998, ch. 108, § 80 provided that references to the state corporation commission be construed as references to the public regulation commission.

7-24A-4. Limitations on power. (Effective July 1, 2024.)

A. All contracts for work, material or labor in connection with such transportation shall be let in the manner provided by law for the letting of other contracts by the county or municipality.

B. Transit service may not be extended to points outside the county in which a city is located or outside the boundaries of the county unless prior approval is obtained from

the department of transportation and other regulatory bodies having jurisdiction in the matter.

History: 1978 Comp., § 7-24A-4, enacted by Laws 1978, ch. 182, § 4; 2023, ch. 100, § 7.

ANNOTATIONS

The 2023 amendment, effective July 1, 2024, removed a reference to the state corporation commission due to the transfer of certain powers and duties to the department of transportation; and in Subsection B, after "obtained from the", deleted "state corporation commission" and added "department of transportation".

7-24A-5. County gasoline tax; authorization; imposition; rate.

A. The majority of the members of the governing body of a county may adopt an ordinance imposing a tax of up to two cents (\$.02) a gallon on all gasoline sold at retail within the boundaries of the county on all property not lying within the boundaries of a municipality and upon which gasoline taxes are imposed in accordance with the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978]. The tax imposed by this section is to be referred to as the "county gasoline tax" and is in addition to the tax imposed in the Gasoline Tax Act.

B. If the governing body of a county adopts an ordinance imposing a county gasoline tax, the governing body shall submit the question of levying the tax to the qualified electors in the county residing outside the boundaries of a municipality.

C. The gasoline tax may be imposed in increments of one cent (\$.01) per gallon up to a maximum of two cents (\$.02) per gallon. The amount of the tax and the specific purposes for which the proceeds shall be used shall be stated in the ordinance adopted by the governing body of the county as provided in Subsection A of this section. The gasoline tax shall not be imposed for the purpose of funding a vehicle emissions inspection program if a re-registration fee that funds a vehicle emissions inspection and maintenance program has been imposed pursuant to Subsection C of Section 74-2-4 NMSA 1978.

History: 1978 Comp., § 7-24A-5, enacted by Laws 1978, ch. 182, § 5; 1985, ch. 196, § 3; 1990, ch. 88, § 4.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, substituted "sold at retail" for "received in New Mexico and distributed" in the first sentence of Subsection A and made a minor stylistic change in Subsection C.

7-24A-6. County gasoline tax; procedure for adoption of ordinance; election.

A. The ordinance imposing a county gasoline tax shall not go into effect until after an election is held and a simple majority of the qualified electors of the county residing outside the boundaries of a municipality vote in favor of imposing the county gasoline tax. The governing body of the county shall provide for an election on the question of imposing a county gasoline tax within sixty days after the day the ordinance is adopted. Such question may be submitted to the electors 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 provided by law for general elections. If the question of imposing a county gasoline tax fails, the governing body shall not again propose a county gasoline tax ordinance for a period of one year after the election.

B. Within five days after passage of a county gasoline tax ordinance, the governing body of the county shall submit a certified copy of the ordinance to the taxation and revenue department.

History: 1978 Comp., § 7-24A-6, enacted by Laws 1978, ch. 182, § 6; 1985, ch. 196, § 4; 1990, ch. 88, § 5.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, added "County gasoline tax" at the beginning and deleted "effective date" at the end of the section heading; deleted former Subsection A, relating to notice to and action by the division on a proposed ordinance; designated former Subsection B as Subsection A and inserted "imposing a county gasoline tax" in the first sentence thereof; deleted former Subsection C, relating to the effective date of the ordinance; and redesignated former Subsection D as Subsection B, adding "Within five days" at the beginning, and substituted "taxation and revenue department" for "division" at the end thereof.

7-24A-6.1. County-wide gasoline tax; authorization; imposition; rate; election.

A. A county-wide gasoline tax may be imposed on each gallon of gasoline sold at retail within the county in increments of one cent (\$.01) per gallon up to a maximum of two cents (\$.02) per gallon for the purpose of funding a vehicle emissions inspection program and other programs as specified in Subsection D of this section when the governing bodies of a county and a municipality adopt identical ordinances submitting the question to the qualified electors in the county in a joint election.

B. The procedures of the County and Municipal Gasoline Tax Act shall apply unless otherwise provided in this section.

C. The ordinance shall not go into effect until after a joint election is held pursuant to Section 7-24A-21 NMSA 1978 and a simple majority of the qualified electors of the county voting on the issue vote in favor of imposing a county-wide gasoline tax. If the ordinance is approved by a majority of the qualified electors of the county voting on the issue, the gasoline tax shall be imposed county-wide, both within and outside the boundaries of any municipality within the county.

D. If the qualified electors of the county vote in favor of an ordinance imposing a county-wide gasoline tax pursuant to Subsection C of Section 7-24A-21 NMSA 1978 and any proceeds of the tax are dedicated by the ordinance to a vehicle emissions inspection program, then the proceeds of the tax imposed shall be used first for the vehicle emissions inspection program and the balance shall be used for other environmental programs such as water quality or air quality programs. That balance shall be distributed to the municipality and the county based on the proportions that the population of the municipality and the population of the county outside the boundaries of the municipality bear to the total population of the county. The municipality and county shall reimburse the motor vehicle division of the taxation and revenue department for actual costs incurred in administering any plan that involves the motor vehicle division in the enforcement of denial of motor vehicle registration for noncompliance with a vehicle emissions inspection program. The costs reimbursed are appropriated to the motor vehicle division for that purpose.

History: 1978 Comp., § 7-24A-6.1, enacted by Laws 1986, ch. 74, § 1; 1990, ch. 88, § 6.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, added "imposition," "rate" and "election" in the section heading, inserted "on each gallon of gasoline sold at retail within the county" near the beginning of Subsection A and, in Subsection D, inserted "of the taxation and revenue department" in the second sentence and made a minor stylistic change.

7-24A-7. Ordinance must conform to certain provisions of the Gasoline Tax Act.

Any ordinance imposing a county, county-wide or municipal gasoline tax shall contain or adopt by reference the same definitions and the same provisions relating to deductions, refunds and credits as are contained in the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978].

History: 1978 Comp., § 7-24A-7, enacted by Laws 1978, ch. 182, § 7; 1990, ch. 88, § 7.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, inserted "county-wide" and "or adopt by reference".

7-24A-7.1. Registration required.

Each person selling gasoline at retail in a county which imposes a county or county-wide gasoline tax or in a municipality which imposes a municipal gasoline tax shall register with the county or the municipality, as appropriate, as a seller of gasoline at retail.

History: 1978 Comp., § 7-24A-7.1, enacted by Laws 1990, ch. 88, § 8.

ANNOTATIONS

Effective dates. — Laws 1990, ch. 88 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 16, 1990, 90 days after the adjournment of the legislature.

7-24A-8. Collection of county gasoline tax.

The county shall collect the county gasoline tax imposed by the County and Municipal Gasoline Tax Act. Every person subject to the imposition of the county gasoline tax shall file a return on forms provided by and with the information required by the county and shall pay the tax due on or before the twenty-fifth day of the month following the month in which the gasoline is sold at retail within the boundaries of the county.

History: 1978 Comp., § 7-24A-8, enacted by Laws 1978, ch. 182, § 8; 1983, ch. 211, § 36; 1990, ch. 88, § 9.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, deleted "by division" following "gasoline tax" and "Transfer of proceeds" at the end of the section heading; deleted the subsection designation "A" and former Subsection B, relating to the deduction of administrative costs of collection and the transfer of tax proceeds by the division; in the present section, substituted "county" for "division" in two places, and, in the second sentence, deleted "second" preceding "month following" and substituted "sold at retail" for "received in New Mexico and distributed".

Am. Jur. 2d, A.L.R. and C.J.S. references. — 71 Am. Jur. 2d State and Local Taxation § 632.

7-24A-9. Repealed.

ANNOTATIONS

Repeals. — Laws 1990, ch. 88, § 21 repealed 7-24A-9 NMSA 1978, as enacted by Laws 1978, ch. 182, § 9, relating to interpretation of County and Municipal Gasoline Tax Act, effective May 16, 1990. For provisions of former section, see the 1989 NMSA 1978 on *NMOneSource.com*.

7-24A-10. Municipal gasoline tax; authorization; imposition; rate.

A. The majority of the members of the governing body of a municipality may adopt an ordinance imposing a tax of up to two cents (\$.02) a gallon on all gasoline sold at retail within the boundaries of the municipality and upon which gasoline taxes are imposed in accordance with the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978]. The tax imposed by this section is to be referred to as the "municipal gasoline tax" and is in addition to the tax imposed in the Gasoline Tax Act.

B. If the governing body of a municipality adopts an ordinance imposing a municipal gasoline tax, the governing body shall submit the question of levying the tax to the qualified electors in the municipality.

C. The gasoline tax may be imposed in increments of one cent (\$.01) per gallon up to a maximum of two cents (\$.02) per gallon. The amount of the tax and the specific purposes for which the proceeds shall be used shall be stated in the ordinance adopted by the governing body of the municipality as provided in Subsection A of this section. The gasoline tax shall not be imposed for the purpose of funding a vehicle emissions inspection program if a re-registration fee that funds a vehicle emissions inspection and maintenance program has been imposed pursuant to Subsection C of Section 74-2-4 NMSA 1978.

History: 1978 Comp., § 7-24A-10, enacted by Laws 1978, ch. 182, § 10; 1985, ch. 196, § 5; 1990, ch. 88, § 10.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, substituted "sold at retail" for "received in New Mexico and distributed" in the first sentence of Subsection A and made a minor stylistic change in Subsection C.

7-24A-11. Municipal gasoline tax; procedure for adoption of ordinance; election.

A. The ordinance imposing a municipal gasoline tax shall not go into effect until after an election is held and a simple majority of the qualified electors of the municipality voting on the question votes in favor of imposing the municipal gasoline tax. The governing body of the municipality shall provide for an election on the question of imposing the municipal gasoline tax within sixty days after the day the ordinance is adopted. Such question may be submitted to the electors and voted upon as a separate question at any regular or special 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 provided by law for special elections as provided in the Local Election Act [Chapter 1, Article 22 NMSA 1978]. If the question of imposing a municipal gasoline tax fails, the governing body shall not again propose a municipal gasoline tax ordinance for a period of one year after the election.

B. After passage of a municipal gasoline tax ordinance, the governing body of the municipality shall submit a certified copy of the ordinance to the taxation and revenue department.

History: 1978 Comp., § 7-24A-11, enacted by Laws 1978, ch. 182, § 11; 1985, ch. 196, § 6; 1985, ch. 208, § 123; 1986, ch. 74, § 2; 1990, ch. 88, § 11; 2018, ch. 79, § 80.

ANNOTATIONS

The 2018 amendment, effective July 1, 2018, provided that elections called to approve or disapprove an ordinance imposing a municipal gasoline tax shall be called, held, conducted and canvassed in substantially the same manner as provided by law for special elections as provided in the Local Election Act, and made technical and conforming changes; and in Subsection A, after "special", deleted "municipal", and after "as provided in the", deleted "Municipal Election Code" and added "Local Election Act".

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.

The 1990 amendment, effective May 16, 1990, added "Municipal gasoline tax" at the beginning and deleted "effective date" at the end of the section heading; deleted former Subsection A, relating to notice to and approval by the division of the proposed ordinance; designated former Subsection A as present Subsection B and inserted "imposing a municipal gasoline tax" in the first sentence thereof; deleted former Subsection C, relating to the effective date of the ordinance; and designated former Subsection D as present Subsection B, substituting "taxation and revenue department" for "division" at the end thereof.

7-24A-12. Collection of municipal gasoline tax.

The municipality shall collect the municipal gasoline tax imposed by the County and Municipal Gasoline Tax Act. Every person subject to the imposition of the municipal gasoline tax shall file a return on forms provided by and with the information required by the municipality and shall pay the tax due on or before the twenty-fifth day of the month following the month in which the gasoline is sold at retail within the boundaries of the municipality.

History: 1978 Comp., § 7-24A-12, enacted by Laws 1978, ch 182, § 12; 1983, ch. 211, § 37; 1990, ch. 88, § 12.

ANNOTATIONS

The 1990 amendment, effective May 16, 1990, deleted "by division" following "gasoline tax" and "Transfer of proceeds" at the end of the section heading; deleted the subsection designation "A" and former Subsection B, relating to the charge for costs of collection and the transfer of proceeds of the tax by the division; and, in the present section, substituted "municipality" for "division" in two places and, in the second sentence, deleted "second" preceding "month following" and substituted "sold at retail" for "received in New Mexico and distributed".

Am. Jur. 2d, A.L.R. and C.J.S. references. — 71 Am. Jur. 2d State and Local Taxation § 632.

7-24A-13. Repealed.

ANNOTATIONS

Repeals. — Laws 1990, ch. 88, § 21 repealed 7-24A-13 NMSA 1978, as enacted by Laws 1978, ch. 182, § 13, relating to imposition of federal regulations, effective May 16, 1990. For provisions of former section, see the 1989 NMSA 1978 on *NMOneSource.com*.

7-24A-14. Bond ordinance.

A. The governing body may adopt an ordinance providing for issuance of bonds to enable the county or municipality to acquire land, buildings, buses or other equipment required for public transit, a vehicle emission inspection program or for road, street or highway construction, repair or maintenance or for refunding bonds previously issued for such purpose or any such purposes.

B. The bonds are payable solely from a pledge of:

(1) gross income derived by the county or municipality from the transit facilities or vehicle emission inspection facilities financed with the proceeds and other transit facilities not so financed; provided that when gross revenues are so pledged, the county or municipality may apply to the payment of the expense of maintaining and operating the transit facilities, the gross revenues of which are so pledged, the county's or municipality's revenues derived from sources other than the proceeds of ad valorem taxes and may, in the proceedings authorizing the issue of bonds, covenant and agree to apply to the payment of the maintenance and operation expenses so much of the revenues as may be necessary for such purposes or as may be specified in the proceedings;

(2) income derived from franchises granted by the governing body of a county or municipality;

(3) contributions, grants or other financial assistance from the state or federal government or any other source;

(4) county or municipal gasoline tax revenue; or

(5) any one or a combination of these sources.

C. The ordinance is irrevocable as long as any indebtedness on the bonds is unpaid by the county or municipality.

History: 1978 Comp., § 7-24A-14, enacted by Laws 1978, ch. 182, § 14; 1985, ch. 196, § 7; 1999, ch. 226, § 2.

ANNOTATIONS

The 1999 amendment, effective July 1, 1999, made stylistic changes in Subsection A, redesignated former Subsection B(5) as B(4), added Subsection B(4) and in Subsection B(5), substituted "any one or a combination" for "any combination".

7-24A-15. Terms of bonds.

A. The ordinance authorizing issuance of bonds shall specify:

(1) issuance in any number of series;

(2) maturity dates;

(3) interest payable on the bonds;

(4) denominations;

(5) form, either coupon or registered;

(6) conversion or registration privileges;

(7) rank or priority;

(8) manner of execution;

(9) if desirable, features of redemption, prior to maturity with or without premium; and

(10) the terms, manner and medium of payment and redemption.

B. No member of the governing body or any person executing bonds is personally liable on any bond. All bonds are payable solely from the sources specified in the authorizing ordinance. No bond is a debt, liability or general obligation of the issuing county or municipality.

C. The terms prescribed by the authorizing ordinance and by this section shall be carried on the face of each bond.

History: 1978 Comp., § 7-24A-15, enacted by Laws 1978, ch. 182, § 15; 1985, ch. 196, § 8.

7-24A-16. Sale of bonds.

A. Bonds may be sold at either public or private sale; provided that no such bonds may be sold at any price which does not result in an actual net interest cost to maturity, computed on the basis of standard tables of bond values, in excess of the maximum net effective interest rate permitted by the Public Securities Act [6-14-1 to 6-14-3 NMSA 1978] or the Public Securities Short-term Interest Rate Act [6-18-1 to 6-18-16 NMSA 1978], as applicable.

B. If any county or municipal officer whose signature appears on any bond ceases to be an officer before delivery of the bonds, the signature is valid for all purposes as if the officer had remained in office until delivery.

C. All bonds are fully negotiable.

History: 1978 Comp., § 7-24A-16, enacted by Laws 1978, ch. 182, § 16; 1985, ch. 196, § 9.

7-24A-17. Construction.

The County and Municipal Gasoline Tax Act is full authority for authorization and issuance of bonds. If [In] any proceeding involving the validity and enforceability of any bond or its security, any bond reciting in substance that it was issued by the county or municipality to aid in financing public transit or transportation projects or any other purpose authorized by the County and Municipal Gasoline Tax Act is conclusively presumed to have been issued for a county or municipal transit or transportation project or other purpose in accordance with that act.

History: 1978 Comp., § 7-24A-17, enacted by Laws 1978, ch. 182, § 17.

ANNOTATIONS

Effective dates. — Laws 1978, ch. 182 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 1978, 90 days after the adjournment of the legislature.

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law.

7-24A-18. Additional security.

To further the marketability of bonds, the ordinance authorizing their issue may:

A. secure their payment by deed of trust or mortgage conveying county or municipally owned land and improvements acquired for the public transit facility operation or use from the proceeds of the bonds to a trustee for the benefit and security of the bondholders; and

B. authorize any other security agreement not in conflict with law.

History: 1978 Comp., § 7-24A-18, enacted by Laws 1978, ch. 182, § 18.

ANNOTATIONS

Effective dates. — Laws 1978, ch. 182 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 1978, 90 days after the adjournment of the legislature.

7-24A-19. Foreclosure.

If the interest or any serial maturity of any bond is in default, any obligee may foreclose against the county or municipality under the same procedure provided for foreclosure of real estate mortgages. The district court may appoint a receiver to operate the transit facilities or operation in default.

History: 1978 Comp., § 7-24A-19, enacted by Laws 1978, ch. 182, § 19.

ANNOTATIONS

Effective dates. — Laws 1978, ch. 182 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 1978, 90 days after the adjournment of the legislature.

7-24A-20. Legal investments.

Bonds are legal investments for savings banks and insurance companies under the laws of this state. They are bonds, notes or other obligations of a county or municipality of this state, issued pursuant to a law of this state, for the purposes of investment or purchase by the state investment officer.

History: 1978 Comp., § 7-24A-20, enacted by Laws 1978, ch. 182, § 20.

ANNOTATIONS

Effective dates. — Laws 1978, ch. 182 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 1978, 90 days after the adjournment of the legislature.

7-24A-21. Joint election.

A. If an election is held by one or more municipalities within a county or a municipality and the county concerning adoption of the county and municipal gasoline taxes, such election may be held jointly by such county and municipality, or municipalities, and may be held at any election except a primary election.

B. The election may be conducted using paper ballots. Consolidated voter precincts may be used if the board of county commissioners determines that such a consolidation would provide for a cost-effective and efficient election process and such consolidation would insure the integrity of the election process.

C. If a joint election is held by a municipality and a county pursuant to Section 7-24A-6.1 NMSA 1978 and a simple majority of the qualified electors of the county voting on the issue vote in favor of imposing the county-wide gasoline tax, the tax shall be imposed by the division and collected pursuant to the County and Municipal Gasoline Tax Act.

History: 1978 Comp., § 7-24A-21, enacted by Laws 1978, ch. 182, § 21; 1985, ch. 196, § 10; 1986, ch. 74, § 3.

ARTICLE 24B

Special County Hospital Gasoline Tax (Repealed.)

7-24B-1. Repealed.

History: Laws 1987, ch. 45, § 10; 1990, ch. 88, § 13; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-1 NMSA 1978, as enacted by Laws 1987, ch. 45, § 10, relating to short title, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-2. Repealed.

History: Laws 1987, ch. 45, § 11; 1990, ch. 88, § 14; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-2 NMSA 1978, as enacted by Laws 1987, ch. 45, § 11, relating to definitions, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-3. Repealed.

History: Laws 1987, ch. 45, § 12; 2003, ch. 205, § 3; 2005, ch. 338, § 3; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-3 NMSA 1978, as enacted by Laws 1987, ch. 45, § 12, relating to use of proceeds, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-4. Repealed.

History: Laws 1987, ch. 45, § 13; 1990, ch. 88, § 15; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-4 NMSA 1978, as enacted by Laws 1987, ch. 45, § 13, relating to special county hospital gasoline tax, authorization, imposition, rate, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1990, ch. 88, § 21 repealed 7-24B-5 NMSA 1978, as enacted by Laws 1987, ch. 45, § 14, relating to procedure for adoption of ordinance, effective May 16, 1990. For provisions of former section, see the 1989 NMSA 1978 on *NMOneSource.com*.

7-24B-5.1. Repealed.

History: 1978 Comp., § 7-24B-5.1, enacted by Laws 1990, ch. 88, § 16; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-5.1 NMSA 1978, as enacted by Laws 1990, ch. 88, § 16, relating to registration required, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-6. Repealed.

History: Laws 1987, ch. 45, § 15; 1990, ch. 88, § 17; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-6 NMSA 1978, as enacted by Laws 1987, ch. 45, § 15, relating to ordinance shall conform to certain provisions of the Gasoline Tax Act, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-7. Repealed.

History: Laws 1987, ch. 45, § 16; 1990, ch. 88, § 18; 1993, ch. 30, § 24; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-7 NMSA 1978, as enacted by Laws 1987, ch. 45, § 16, relating to referendum requirements, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-8. Repealed.

History: Laws 1987, ch. 45, § 17; 1990, ch. 88, § 19; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS

Repeals. — Laws 2019, ch. 274, § 16 repealed 7-24B-8 NMSA 1978, as enacted by Laws 1987, ch. 45, § 17, relating to collection of special county hospital gasoline tax, effective July 1, 2019. For provisions of former section, see the 2018 NMSA 1978 on *NMOneSource.com*.

7-24B-9. Repealed.

History: Laws 1987, ch. 45, § 18; 1990, ch. 88, § 20; repealed by Laws 2019, ch. 274, § 16.

ANNOTATIONS