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HOUSE BILL 284

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

INTRODUCED BY

W. Ken Martinez

AN ACT

RELATING TO TAXATION; EXPANDING THE PURPOSES FOR WHICH THE
COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX MAY BE IMPOSED
TO INCLUDE RENEWABLE ENERGY FACILITIES AND SYSTEMS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 7-20E-17 NMSA 1978 (being Laws 1990,
Chapter 99, Section 58, as amended) is amended to read:

"7-20E-17. COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS
TAX--AUTHORITY TO IMPOSE RATE--USE OF FUNDS.--

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-eighth of one percent of the gross
receipts of any person engaging in business in the county area
for the privilege of engaging in business.

B. This tax is to be referred to as the "county

underscoring material = new
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1 environmental services gross receipts tax".

2 C. Imposition by any county of the county
3 environmental services gross receipts tax shall not be subject
4 to a referendum of any kind unless prescribed by the county
5 charter.

6 D. Any county, at the time of enacting an ordinance
7 imposing a county environmental services gross receipts tax,
8 shall dedicate the entire amount of revenue produced by the tax
9 for the acquisition, construction, operation and maintenance of
10 solid waste facilities, water facilities, wastewater
11 facilities, sewer systems, renewable energy facilities and
12 systems and related facilities.

13 E. Any ordinance enacted [~~under~~] pursuant to the
14 provisions of Subsection A of this section shall include an
15 effective date of either July 1 or January 1 in accordance with
16 the provisions of the County Local Option Gross Receipts Taxes
17 Act."