

1 SENATE BILL 14

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SPECIAL SESSION, 2020**

3 INTRODUCED BY

4 Cliff R. Pirtle

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10 AN ACT

11 RELATING TO TAXATION; PROVIDING A TEMPORARY WAIVER OF PENALTIES
12 AND INTEREST ON CERTAIN GROSS RECEIPTS AND COMPENSATING TAX
13 LIABILITIES DUE IN 2020; DECLARING AN EMERGENCY.

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

16 SECTION 1. TEMPORARY PROVISION--PENALTIES AND INTEREST
17 WAIVED FOR CERTAIN TAXES DUE IN 2020.--

18 A. Notwithstanding Sections 7-1-67 and 7-1-69 NMSA
19 1978, no interest shall accrue and no penalty shall be assessed
20 to a taxpayer for gross receipts tax, local option gross
21 receipts tax or compensating tax liabilities for failure to pay
22 any of those taxes that became due beginning on the date the
23 public health order came into effect and until two months after
24 the public health order expires or is rescinded; provided that
25 the failure to pay the tax was made without intent to evade or

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1 defeat the tax; and provided further that payment for the
2 unpaid taxes is made in full on or before the twenty-fifth day
3 of the third month following the expiration or rescission of
4 the public health order.

5 B. As used in this section, "public health order"
6 means the public health order issued by the secretary of health
7 on March 23, 2020 that ordered certain businesses to reduce the
8 in-person workforce at each business or business location by
9 one hundred percent.

10 SECTION 2. EMERGENCY.--It is necessary for the public
11 peace, health and safety that this act take effect immediately.