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HOUSE BILL 191

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Nate Gentry

AN ACT

RELATING TO TAXATION; ALLOWING CERTAIN MUNICIPALITIES TO RETAIN EIGHTY-TWO PERCENT OF A DISTRIBUTION TO OFFSET GROSS RECEIPTS DEDUCTIONS FOR FOOD AND HEALTH CARE PRACTITIONER SERVICES; CLARIFYING THAT CERTAIN OTHER MUNICIPALITIES AND COUNTIES THAT DO NOT HAVE IN EFFECT A HOLD HARMLESS GROSS RECEIPTS TAX ARE EXEMPT FROM THE PHASE-OUT OF THAT DISTRIBUTION.

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

SECTION 1. Section 7-1-6.46 NMSA 1978 (being Laws 2004, Chapter 116, Section 1, as amended) is amended to read:

"7-1-6.46. DISTRIBUTION TO MUNICIPALITIES--OFFSET FOR FOOD DEDUCTION AND HEALTH CARE PRACTITIONER SERVICES DEDUCTION.--

A. For a municipality that ~~[has not elected to impose]~~ does not have in effect a municipal hold harmless gross

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1 receipts tax through an ordinance and that has a population of
2 less than ten thousand according to the most recent federal
3 decennial census, a distribution pursuant to Section 7-1-6.1
4 NMSA 1978 shall be made to [a] the municipality in an amount,
5 subject to any increase or decrease made pursuant to Section
6 7-1-6.15 NMSA 1978, equal to the ~~[sum of:~~

7 ~~(1) the total deductions claimed pursuant to~~
8 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
9 ~~business locations attributable to the municipality multiplied~~
10 ~~by the sum of the combined rate of all municipal local option~~
11 ~~gross receipts taxes in effect in the municipality for the~~
12 ~~month plus one and two hundred twenty-five thousandths percent;~~
13 ~~and~~

14 ~~(2) the total deductions claimed pursuant to~~
15 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
16 ~~business locations attributable to the municipality multiplied~~
17 ~~by the sum of the combined rate of all municipal local option~~
18 ~~gross receipts taxes in effect in the municipality for the~~
19 ~~month plus one and two hundred twenty-five thousandths percent]~~
20 applicable maximum distribution for the municipality.

21 B. For a municipality that does not have in effect
22 a municipal hold harmless gross receipts tax through an
23 ordinance and that has a population of at least ten thousand
24 but less than twenty-five thousand according to the most recent
25 federal decennial census, a distribution pursuant to Section

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1 7-1-6.1 NMSA 1978 shall be made to the municipality in an
2 amount, subject to any increase or decrease made pursuant to
3 Section 7-1-6.15 NMSA 1978, equal to eighty-two percent of the
4 applicable maximum distribution for the municipality.

5 [B.] C. For a municipality not described in
6 Subsection A or B of this section, a distribution pursuant to
7 Section 7-1-6.1 NMSA 1978 shall be made to the municipality in
8 an amount, subject to any increase or decrease made pursuant to
9 Section 7-1-6.15 NMSA 1978, equal to the [sum of:

10 ~~(1) the total deductions claimed pursuant to~~
11 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
12 ~~business locations attributable to the municipality multiplied~~
13 ~~by the sum of the combined rate of all municipal local option~~
14 ~~gross receipts taxes in effect in the municipality on January~~
15 ~~1, 2007 plus one and two hundred twenty-five thousandths~~
16 ~~percent in the following percentages:~~

17 ~~(a) prior to July 1, 2015, one hundred~~
18 ~~percent;~~

19 ~~(b) on or after July 1, 2015 and prior~~
20 ~~to July 1, 2016, ninety-four percent;~~

21 ~~(c) on or after July 1, 2016 and prior~~
22 ~~to July 1, 2017, eighty-eight percent;~~

23 ~~(d) on or after July 1, 2017 and prior~~
24 ~~to July 1, 2018, eighty-two percent;~~

25 ~~(e) on or after July 1, 2018 and prior~~

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1 ~~to July 1, 2019, seventy-six percent;~~

2 ~~(f) on or after July 1, 2019 and prior~~
3 ~~to July 1, 2020, seventy percent;~~

4 ~~(g) on or after July 1, 2020 and prior~~
5 ~~to July 1, 2021, sixty-three percent;~~

6 ~~(h) on or after July 1, 2021 and prior~~
7 ~~to July 1, 2022, fifty-six percent;~~

8 ~~(i) on or after July 1, 2022 and prior~~
9 ~~to July 1, 2023, forty-nine percent;~~

10 ~~(j) on or after July 1, 2023 and prior~~
11 ~~to July 1, 2024, forty-two percent;~~

12 ~~(k) on or after July 1, 2024 and prior~~
13 ~~to July 1, 2025, thirty-five percent;~~

14 ~~(l) on or after July 1, 2025 and prior~~
15 ~~to July 1, 2026, twenty-eight percent;~~

16 ~~(m) on or after July 1, 2026 and prior~~
17 ~~to July 1, 2027, twenty-one percent;~~

18 ~~(n) on or after July 1, 2027 and prior~~
19 ~~to July 1, 2028, fourteen percent; and~~

20 ~~(o) on or after July 1, 2028 and prior~~
21 ~~to July 1, 2029, seven percent; and~~

22 ~~(2) the total deductions claimed pursuant to~~
23 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
24 ~~business locations attributable to the municipality multiplied~~
25 ~~by the sum of the combined rate of all municipal local option~~

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1 ~~gross receipts taxes in effect in the municipality on January~~
2 ~~1, 2007 plus one and two hundred twenty-five thousandths~~
3 ~~percent in] applicable maximum distribution for the~~
4 ~~municipality multiplied by the following percentages:~~

5 ~~[(a) prior to July 1, 2015, one hundred~~
6 ~~percent;~~

7 ~~(b) on or after July 1, 2015 and prior~~
8 ~~to July 1, 2016, ninety-four percent;~~

9 ~~(c) on or after July 1, 2016 and prior~~
10 ~~to July 1, 2017, eighty-eight percent;~~

11 ~~(d) on or after July 1, 2017 and prior to July~~
12 ~~1, 2018, eighty-two percent;~~

13 ~~(e)]~~ (1) on or after July 1, 2018 and prior to
14 July 1, 2019, seventy-six percent;

15 ~~[(f)]~~ (2) on or after July 1, 2019 and prior
16 to July 1, 2020, seventy percent;

17 ~~[(g)]~~ (3) on or after July 1, 2020 and prior
18 to July 1, 2021, sixty-three percent;

19 ~~[(h)]~~ (4) on or after July 1, 2021 and prior
20 to July 1, 2022, fifty-six percent;

21 ~~[(i)]~~ (5) on or after July 1, 2022 and prior
22 to July 1, 2023, forty-nine percent;

23 ~~[(j)]~~ (6) on or after July 1, 2023 and prior
24 to July 1, 2024, forty-two percent;

25 ~~[(k)]~~ (7) on or after July 1, 2024 and prior

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1 to July 1, 2025, thirty-five percent;

2 [~~(1)~~] (8) on or after July 1, 2025 and prior
3 to July 1, 2026, twenty-eight percent;

4 [~~(m)~~] (9) on or after July 1, 2026 and prior
5 to July 1, 2027, twenty-one percent;

6 [~~(n)~~] (10) on or after July 1, 2027 and prior
7 to July 1, 2028, fourteen percent; ~~and~~

8 ~~(o)~~ (11) on or after July 1, 2028 and prior
9 to July 1, 2029, seven percent; and

10 (12) on and after July 1, 2029, zero percent.

11 [~~G.—The~~] D. A distribution pursuant to

12 [~~Subsections A and B of~~] this section is in lieu of revenue

13 that would have been received by the municipality but for the
14 deductions provided by Sections 7-9-92 and 7-9-93 NMSA 1978.

15 The distribution shall be considered gross receipts tax revenue

16 and shall be used by the municipality in the same manner as

17 gross receipts tax revenue, including payment of gross receipts

18 tax revenue bonds. [~~A distribution pursuant to this section to~~

19 ~~a municipality not described in Subsection A of this section or~~

20 ~~to a municipality that has imposed a gross receipts tax through~~

21 ~~an ordinance that does not provide a deduction contained in the~~

22 ~~Gross Receipts and Compensating Tax Act shall not be made on or~~

23 ~~after July 1, 2029.~~

24 ~~D.]~~ E. If the [~~reductions~~] changes made by this

25 [~~2013~~] 2018 act to the distributions made pursuant to

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1 ~~[Subsections A and B of]~~ this section impair the ability of a
2 municipality to meet its principal or interest payment
3 obligations for revenue bonds that are outstanding prior to
4 July 1, ~~[2013]~~ 2018 and that are secured by the pledge of all
5 or part of the municipality's revenue from the distribution
6 made pursuant to this section, then the amount distributed
7 pursuant to this section to that municipality shall be
8 increased by an amount sufficient to meet the required payment;
9 provided that the total amount distributed to that municipality
10 pursuant to this section does not exceed the amount that would
11 have been due that municipality pursuant to this section as it
12 was in effect on June 30, ~~[2013]~~ 2018.

13 ~~[E.]~~ F. For the purposes of this section:

14 (1) "business locations attributable to the
15 municipality" means business locations:

16 ~~[1]~~ (a) within the municipality;

17 ~~[2]~~ (b) on land owned by the state,
18 commonly known as the "state fairgrounds", within the exterior
19 boundaries of the municipality;

20 ~~[3]~~ (c) outside the boundaries of the
21 municipality on land owned by the municipality; and

22 ~~[4]~~ (d) on an Indian reservation or
23 pueblo grant in an area that is contiguous to the municipality
24 and in which the municipality performs services pursuant to a
25 contract between the municipality and the Indian tribe or

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1 Indian pueblo if: [~~(a)~~] 1) the contract describes an area in
2 which the municipality is required to perform services and
3 requires the municipality to perform services that are
4 substantially the same as the services the municipality
5 performs for itself; and [~~(b)~~] 2) the governing body of the
6 municipality has submitted a copy of the contract to the
7 secretary; and

8 (2) "maximum distribution" means:

9 (a) for a municipality that does not
10 have in effect a municipal hold harmless gross receipts tax and
11 that has a population of less than twenty-five thousand
12 according to the most recent federal decennial census, the
13 total deductions claimed pursuant to Sections 7-9-92 and 7-9-93
14 NMSA 1978 for the month by taxpayers from business locations
15 attributable to the municipality multiplied by the sum of the
16 combined rate of all municipal local option gross receipts
17 taxes in effect in the municipality for the month plus one and
18 two hundred twenty-five thousandths percent; and

19 (b) for a municipality not described in
20 Subparagraph (a) of this paragraph, the total deductions
21 claimed pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for
22 the month by taxpayers from business locations attributable to
23 the municipality multiplied by the sum of the combined rate of
24 all municipal local option gross receipts taxes in effect in
25 the municipality on January 1, 2007 plus one and two hundred

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1 twenty-five thousandths percent.

2 [F-] G. A distribution pursuant to this section may
3 be adjusted for a distribution made to a tax increment
4 development district with respect to a portion of a gross
5 receipts tax increment dedicated by a municipality pursuant to
6 the Tax Increment for Development Act."

7 SECTION 2. Section 7-1-6.47 NMSA 1978 (being Laws 2004,
8 Chapter 116, Section 2, as amended) is amended to read:

9 "7-1-6.47. DISTRIBUTION TO COUNTIES--OFFSET FOR FOOD
10 DEDUCTION AND HEALTH CARE PRACTITIONER SERVICES DEDUCTION.--

11 A. For a county that [~~has not elected to impose~~]
12 does not have in effect a county hold harmless gross receipts
13 tax through an ordinance and that has a population of less than
14 forty-eight thousand according to the most recent federal
15 decennial census, a distribution pursuant to Section 7-1-6.1
16 NMSA 1978 shall be made to [æ] the county in an amount, subject
17 to any increase or decrease made pursuant to Section 7-1-6.15
18 NMSA 1978, equal to the [~~sum of:~~

19 ~~(1) the total deductions claimed pursuant to~~
20 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
21 ~~business locations within a municipality in the county~~
22 ~~multiplied by the combined rate of all county local option~~
23 ~~gross receipts taxes in effect for the month that are imposed~~
24 ~~throughout the county;~~

25 ~~(2) the total deductions claimed pursuant to~~

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1 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
2 ~~business locations in the county but not within a municipality~~
3 ~~multiplied by the combined rate of all county local option~~
4 ~~gross receipts taxes in effect for the month that are imposed~~
5 ~~in the county area not within a municipality;~~

6 ~~(3) the total deductions claimed pursuant to~~
7 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
8 ~~business locations within a municipality in the county~~
9 ~~multiplied by the combined rate of all county local option~~
10 ~~gross receipts taxes in effect for the month that are imposed~~
11 ~~throughout the county; and~~

12 ~~(4) the total deductions claimed pursuant to~~
13 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
14 ~~business locations in the county but not within a municipality~~
15 ~~multiplied by the combined rate of all county local option~~
16 ~~gross receipts taxes in effect for the month that are imposed~~
17 ~~in the county area not within a municipality] applicable~~
18 maximum distribution for the county.

19 B. For a county not described in Subsection A of
20 this section, a distribution pursuant to Section 7-1-6.1 NMSA
21 1978 shall be made to the county in an amount, subject to any
22 increase or decrease made pursuant to Section 7-1-6.15 NMSA
23 1978, equal to the [sum of:

24 ~~(1) the total deductions claimed pursuant to~~
25 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~

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1 ~~business locations within a municipality in the county~~
2 ~~multiplied by the combined rate of all county local option~~
3 ~~gross receipts taxes in effect on January 1, 2007 that are~~
4 ~~imposed throughout the county in the following percentages:~~

5 ~~(a) prior to July 1, 2015, one hundred~~
6 ~~percent;~~

7 ~~(b) on or after July 1, 2015 and prior~~
8 ~~to July 1, 2016, ninety-four percent;~~

9 ~~(c) on or after July 1, 2016 and prior~~
10 ~~to July 1, 2017, eighty-eight percent;~~

11 ~~(d) on or after July 1, 2017 and prior~~
12 ~~to July 1, 2018, eighty-two percent;~~

13 ~~(e) on or after July 1, 2018 and prior~~
14 ~~to July 1, 2019, seventy-six percent;~~

15 ~~(f) on or after July 1, 2019 and prior~~
16 ~~to July 1, 2020, seventy percent;~~

17 ~~(g) on or after July 1, 2020 and prior~~
18 ~~to July 1, 2021, sixty-three percent;~~

19 ~~(h) on or after July 1, 2021 and prior~~
20 ~~to July 1, 2022, fifty-six percent;~~

21 ~~(i) on or after July 1, 2022 and prior~~
22 ~~to July 1, 2023, forty-nine percent;~~

23 ~~(j) on or after July 1, 2023 and prior~~
24 ~~to July 1, 2024, forty-two percent;~~

25 ~~(k) on or after July 1, 2024 and prior~~

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1 ~~to July 1, 2025, thirty-five percent;~~

2 ~~(l) on or after July 1, 2025 and prior~~
3 ~~to July 1, 2026, twenty-eight percent;~~

4 ~~(m) on or after July 1, 2026 and prior~~
5 ~~to July 1, 2027, twenty-one percent;~~

6 ~~(n) on or after July 1, 2027 and prior~~
7 ~~to July 1, 2028, fourteen percent; and~~

8 ~~(o) on or after July 1, 2028 and prior~~
9 ~~to July 1, 2029, seven percent;~~

10 ~~(2) the total deductions claimed pursuant to~~
11 ~~Section 7-9-92 NMSA 1978 for the month by taxpayers from~~
12 ~~business locations in the county but not within a municipality~~
13 ~~multiplied by the combined rate of all county local option~~
14 ~~gross receipts taxes in effect on January 1, 2007 that are~~
15 ~~imposed in the county area not within a municipality in the~~
16 ~~following percentages:~~

17 ~~(a) prior to July 1, 2015, one hundred~~
18 ~~percent;~~

19 ~~(b) on or after July 1, 2015 and prior~~
20 ~~to July 1, 2016, ninety-four percent;~~

21 ~~(c) on or after July 1, 2016 and prior~~
22 ~~to July 1, 2017, eighty-eight percent;~~

23 ~~(d) on or after July 1, 2017 and prior~~
24 ~~to July 1, 2018, eighty-two percent;~~

25 ~~(e) on or after July 1, 2018 and prior~~

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1 ~~to July 1, 2019, seventy-six percent;~~

2 ~~(f) on or after July 1, 2019 and prior~~
3 ~~to July 1, 2020, seventy percent;~~

4 ~~(g) on or after July 1, 2020 and prior~~
5 ~~to July 1, 2021, sixty-three percent;~~

6 ~~(h) on or after July 1, 2021 and prior~~
7 ~~to July 1, 2022, fifty-six percent;~~

8 ~~(i) on or after July 1, 2022 and prior~~
9 ~~to July 1, 2023, forty-nine percent;~~

10 ~~(j) on or after July 1, 2023 and prior~~
11 ~~to July 1, 2024, forty-two percent;~~

12 ~~(k) on or after July 1, 2024 and prior~~
13 ~~to July 1, 2025, thirty-five percent;~~

14 ~~(l) on or after July 1, 2025 and prior~~
15 ~~to July 1, 2026, twenty-eight percent;~~

16 ~~(m) on or after July 1, 2026 and prior~~
17 ~~to July 1, 2027, twenty-one percent;~~

18 ~~(n) on or after July 1, 2027 and prior~~
19 ~~to July 1, 2028, fourteen percent; and~~

20 ~~(o) on or after July 1, 2028 and prior~~
21 ~~to July 1, 2029, seven percent;~~

22 ~~(3) the total deductions claimed pursuant to~~
23 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
24 ~~business locations within a municipality in the county~~
25 ~~multiplied by the combined rate of all county local option~~

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1 ~~gross receipts taxes in effect on January 1, 2007 that are~~
2 ~~imposed throughout the county in the following percentages:~~

3 ~~(a) prior to July 1, 2015, one hundred~~
4 ~~percent;~~

5 ~~(b) on or after July 1, 2015 and prior~~
6 ~~to July 1, 2016, ninety-four percent;~~

7 ~~(c) on or after July 1, 2016 and prior~~
8 ~~to July 1, 2017, eighty-eight percent;~~

9 ~~(d) on or after July 1, 2017 and prior~~
10 ~~to July 1, 2018, eighty-two percent;~~

11 ~~(e) on or after July 1, 2018 and prior~~
12 ~~to July 1, 2019, seventy-six percent;~~

13 ~~(f) on or after July 1, 2019 and prior~~
14 ~~to July 1, 2020, seventy percent;~~

15 ~~(g) on or after July 1, 2020 and prior~~
16 ~~to July 1, 2021, sixty-three percent;~~

17 ~~(h) on or after July 1, 2021 and prior~~
18 ~~to July 1, 2022, fifty-six percent;~~

19 ~~(i) on or after July 1, 2022 and prior~~
20 ~~to July 1, 2023, forty-nine percent;~~

21 ~~(j) on or after July 1, 2023 and prior~~
22 ~~to July 1, 2024, forty-two percent;~~

23 ~~(k) on or after July 1, 2024 and prior~~
24 ~~to July 1, 2025, thirty-five percent;~~

25 ~~(l) on or after July 1, 2025 and prior~~

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1 ~~to July 1, 2026, twenty-eight percent;~~

2 ~~(m) on or after July 1, 2026 and prior~~
3 ~~to July 1, 2027, twenty-one percent;~~

4 ~~(n) on or after July 1, 2027 and prior~~
5 ~~to July 1, 2028, fourteen percent; and~~

6 ~~(o) on or after July 1, 2028 and prior~~
7 ~~to July 1, 2029, seven percent; and~~

8 ~~(4) the total deductions claimed pursuant to~~
9 ~~Section 7-9-93 NMSA 1978 for the month by taxpayers from~~
10 ~~business locations in the county but not within a municipality~~
11 ~~multiplied by the combined rate of all county local option~~
12 ~~gross receipts taxes in effect on January 1, 2007 that are~~
13 ~~imposed in the county area not within a municipality in]~~
14 applicable maximum distribution multiplied by the following
15 percentages:

16 ~~[(a) prior to July 1, 2015, one hundred~~
17 ~~percent;~~

18 ~~(b) on or after July 1, 2015 and prior~~
19 ~~to July 1, 2016, ninety-four percent;~~

20 ~~(c) on or after July 1, 2016 and prior~~
21 ~~to July 1, 2017, eighty-eight percent;~~

22 ~~(d) on or after July 1, 2017 and prior to July~~
23 ~~1, 2018, eighty-two percent;~~

24 ~~(e)]~~ (l) on or after July 1, 2018 and prior to
25 July 1, 2019, seventy-six percent;

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1 [~~f~~] (2) on or after July 1, 2019 and prior
2 to July 1, 2020, seventy percent;

3 [~~g~~] (3) on or after July 1, 2020 and prior
4 to July 1, 2021, sixty-three percent;

5 [~~h~~] (4) on or after July 1, 2021 and prior
6 to July 1, 2022, fifty-six percent;

7 [~~i~~] (5) on or after July 1, 2022 and prior
8 to July 1, 2023, forty-nine percent;

9 [~~j~~] (6) on or after July 1, 2023 and prior
10 to July 1, 2024, forty-two percent;

11 [~~k~~] (7) on or after July 1, 2024 and prior
12 to July 1, 2025, thirty-five percent;

13 [~~l~~] (8) on or after July 1, 2025 and prior
14 to July 1, 2026, twenty-eight percent;

15 [~~m~~] (9) on or after July 1, 2026 and prior
16 to July 1, 2027, twenty-one percent;

17 [~~n~~] (10) on or after July 1, 2027 and prior
18 to July 1, 2028, fourteen percent; ~~and~~

19 ~~(e)~~ (11) on or after July 1, 2028 and prior
20 to July 1, 2029, seven percent; and

21 (12) on and after July 1, 2029, zero percent.

22 C. ~~[The]~~ A distribution pursuant to ~~[Subsections A~~
23 ~~and B of]~~ this section is in lieu of revenue that would have
24 been received by the county but for the deductions provided by
25 Sections 7-9-92 and 7-9-93 NMSA 1978. The distribution shall

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1 be considered gross receipts tax revenue and shall be used by
2 the county in the same manner as gross receipts tax revenue,
3 including payment of gross receipts tax revenue bonds. [A
4 ~~distribution pursuant to this section to a county not described~~
5 ~~in Subsection A of this section or to a county that has imposed~~
6 ~~a gross receipts tax through an ordinance that does not provide~~
7 ~~a deduction contained in the Gross Receipts and Compensating~~
8 ~~Tax Act shall not be made on or after July 1, 2029.~~]

9 D. If the [~~reductions~~] changes made by this [2013]
10 2018 act to the distributions made pursuant to [~~Subsections A~~
11 ~~and B of~~] this section impair the ability of a county to meet
12 its principal or interest payment obligations for revenue bonds
13 that are outstanding prior to July 1, [2013] 2018 and that are
14 secured by the pledge of all or part of the county's revenue
15 from the distribution made pursuant to this section, then the
16 amount distributed pursuant to this section to that county
17 shall be increased by an amount sufficient to meet the required
18 payment; provided that the total amount distributed to that
19 county pursuant to this section does not exceed the amount that
20 would have been due that county pursuant to this section as it
21 was in effect on June 30, [2013] 2018.

22 E. A distribution pursuant to this section may be
23 adjusted for a distribution made to a tax increment development
24 district with respect to a portion of a gross receipts tax
25 increment dedicated by a county pursuant to the Tax Increment

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1 for Development Act.

2 F. For purposes of this section, "maximum
3 distribution" means:

4 (1) for a county that does not have in effect
5 a county hold harmless gross receipts tax and that has a
6 population of less than forty-eight thousand according to the
7 most recent federal decennial census, the sum of:

8 (a) the total deductions claimed
9 pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for the month
10 by taxpayers from business locations within a municipality in
11 the county multiplied by the combined rate of all county local
12 option gross receipts taxes in effect for the month that are
13 imposed throughout the county; and

14 (b) the total deductions claimed
15 pursuant to Section 7-9-92 NMSA 1978 for the month by taxpayers
16 from business locations in the county but not within a
17 municipality multiplied by the combined rate of all county
18 local option gross receipts taxes in effect for the month that
19 are imposed in the county area not within a municipality; and

20 (2) for a county not described in Paragraph
21 (1) of this subsection, the sum of:

22 (a) the total deductions claimed
23 pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for the month
24 by taxpayers from business locations within a municipality in
25 the county multiplied by the combined rate of all county local

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1 option gross receipts taxes in effect on January 1, 2007 that
2 are imposed throughout the county; and

3 (b) the total deductions claimed
4 pursuant to Sections 7-9-92 and 7-9-93 NMSA 1978 for the month
5 by taxpayers from business locations in the county but not
6 within a municipality multiplied by the combined rate of all
7 county local option gross receipts taxes in effect on January
8 1, 2007 that are imposed in the county area not within a
9 municipality."

10 SECTION 3. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is July 1, 2018.

