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HOUSE BILL 361

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

INTRODUCED BY

Brian F. Egolf

AN ACT

RELATING TO TAXATION; IMPOSING A POINT-OF-SALE SURTAX ON RETAIL SALES OF ALCOHOLIC BEVERAGES; DISTRIBUTING NET REVENUE TO THE PUBLIC SCHOOL FUND.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--Sections 1 through 3 of this act may be cited as the "Liquor Surtax Act".

SECTION 2. [NEW MATERIAL] DEFINITIONS.--As used in the Liquor Surtax Act:

A. "alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin, aromatic bitters or any similar beverage, including blended or fermented beverages, dilutions or mixtures of one or more of the foregoing containing more than one-half percent alcohol by volume, but "alcoholic beverages" does not include medicinal

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1 bitters;

2 B. "consumer" means a person purchasing an
3 alcoholic beverage for consumption and not for resale;

4 C. "department" means the taxation and revenue
5 department, the secretary of taxation and revenue or any
6 employee of the department exercising authority lawfully
7 delegated to that employee by the secretary; and

8 D. "licensee" means a person licensed pursuant to
9 the Liquor Control Act to sell alcoholic beverages at retail
10 for consumption on the licensee's licensed premises or in
11 unbroken packages for consumption off the licensee's licensed
12 premises.

13 SECTION 3. [NEW MATERIAL] LIQUOR SURTAX--IMPOSITION--
14 ADMINISTRATION.--In addition to all other taxes imposed by law,
15 a surtax is imposed on the retail sale of alcoholic beverages
16 to a consumer by a licensee. The surtax, which may be referred
17 to as the "liquor surtax", shall be equal to two and one-half
18 percent of the retail price of the alcoholic beverage sold.
19 The liquor surtax shall be collected by the licensee selling
20 alcoholic beverages and submitted to the department no later
21 than the twenty-fifth day of the month following the sale on
22 the form on which the licensee reports gross receipts for
23 purposes of the Gross Receipts and Compensating Tax Act. The
24 liquor surtax shall be administered by the department pursuant
25 to the Tax Administration Act.

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1 SECTION 4. A new section of the Tax Administration Act is
2 enacted to read:

3 "[NEW MATERIAL] DISTRIBUTION--LIQUOR SURTAX--PUBLIC SCHOOL
4 FUND.--A distribution pursuant to Section 7-1-6.1 NMSA 1978 of
5 the net receipts attributable to the liquor surtax, exclusive
6 of penalties and interest, shall be made to the public school
7 fund."

8 SECTION 5. APPLICABILITY.--The distribution pursuant to
9 Section 4 of this act applies to receipts from the liquor
10 surtax that are attributable to transactions that occur on or
11 after July 1, 2011.

12 SECTION 6. EFFECTIVE DATE.--The effective date of the
13 provisions of this act is July 1, 2011.