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AN ACT
RELATING TO TAXATION; EXEMPTING FROM GOVERNMENTAL GROSS
RECEIPTS THE RECEIPTS FROM THE PERFORMANCE OF OR ADMISSIONS
TO RECREATIONAL, ATHLETIC OR ENTERTAINMENT SERVICES OR EVENTS
THAT OCCUR OUT OF STATE.

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

SECTION 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,
Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating
Tax Act:

(1) "governmental gross receipts" means
receipts of the state or an agency, institution,
instrumentality or political subdivision from:

(a) the sale of tangible personal
property other than water from facilities open to the general
public;

(b) the performance of or admissions to
recreational, athletic or entertainment services or events in
New Mexico in facilities open to the general public;

(c) refuse collection or refuse
disposal or both;

(d) sewage services;

(e) the sale of water by a utility
owned or operated by a county, municipality or other
political subdivision of the state;