



The Legislature  
of the  
State of New Mexico

50th Legislature, 1st Session

LAWS 2011

CHAPTER \_\_\_\_\_

HOUSE BILL 343

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Introduced by

REPRESENTATIVE BEN LUJAN AND REPRESENTATIVE PATRICIA A. LUNDSTROM AND  
REPRESENTATIVE RAY BEGAYE AND REPRESENTATIVE ELISEO LEE ALCON AND  
REPRESENTATIVE SANDRA D. JEFF

REPRESENTATIVE JAMES ROGER MADALENA  
REPRESENTATIVE W. KEN MARTINEZ



**VETOED**

1 AN ACT

2 RELATING TO TAXATION; CLARIFYING POLITICAL SUBDIVISION  
3 QUALIFICATIONS FOR IMPOSING CERTAIN TAXES.

4  
5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

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

8 "TAXES IMPOSED BY QUALIFIED POLITICAL SUBDIVISIONS--  
9 LEGISLATIVE INTENT--CONTINUING QUALIFICATION.--

10 A. It is the intent of the legislature that once a  
11 political subdivision authorized by virtue of area,  
12 population, net taxable base for rate-setting purposes or  
13 other criteria to impose a tax does so in accordance with  
14 applicable law, the political subdivision shall not be  
15 automatically precluded from continuing to impose or reimpose  
16 that tax even though it may no longer meet one or more of the  
17 criteria that qualified it to impose the tax in the first  
18 place.

19 B. Once a tax has been imposed by a political  
20 subdivision pursuant to the provisions of Chapter 7 NMSA 1978,  
21 the political subdivision shall not lose its qualifying status  
22 to continue to impose or reimpose that tax based upon any  
23 change in county classification, area, population or net  
24 taxable base for rate-setting purposes, provided that the tax  
25 has not been repealed or terminated."

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SECTION 2. APPLICABILITY.--The provisions of this act shall apply retroactively. \_\_\_\_\_

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S/ BEN LUJAN  
BEN LUJAN, SPEAKER  
HOUSE OF REPRESENTATIVES

S/ STEPHEN R. ARIAS  
STEPHEN R. ARIAS, CHIEF CLERK  
HOUSE OF REPRESENTATIVES

S/ JOHN A. SANCHEZ  
JOHN A. SANCHEZ, PRESIDENT  
SENATE

S/ LENORE M. NARANJO  
LENORE M. NARANJO, CHIEF CLERK  
SENATE

Approved by me this \_\_\_\_\_ day of \_\_\_\_\_, 2011

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SUSANA MARTINEZ, GOVERNOR  
STATE OF NEW MEXICO

SD11 NYSB SB 7/10:15

SECRET