

The Legislature
of the
State of New Mexico

53rd Legislature, 1st Session

LAWS 2017

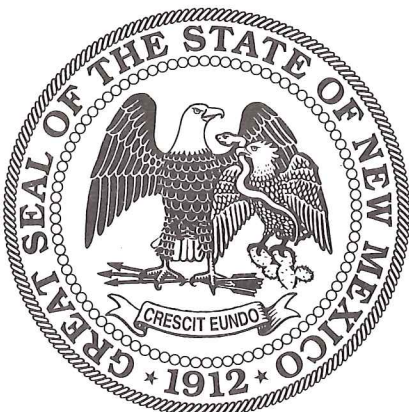
CHAPTER 46

HOUSE BILL 249, as amended

Introduced by

REPRESENTATIVE RODOLPHO S. MARTINEZ
REPRESENTATIVE JOANNE J. FERRARY
REPRESENTATIVE NATHAN P. SMALL

REPRESENTATIVE BEALQUIN "BILL" GOMEZ
REPRESENTATIVE ANGELICA RUBIO
REPRESENTATIVE DOREEN YBARRA GALLEGOS



CHAPTER 46

AN ACT

1
2 RELATING TO TAXATION; EXTENDING THE DEDUCTION FROM GROSS
3 RECEIPTS AND GOVERNMENTAL GROSS RECEIPTS FOR NONATHLETIC
4 SPECIAL EVENTS AT POST-SECONDARY EDUCATIONAL INSTITUTIONS.

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

7 SECTION 1. Section 7-9-104 NMSA 1978 (being Laws 2007,
8 Chapter 33, Section 1, as amended) is amended to read:

9 "7-9-104. DEDUCTION--GROSS RECEIPTS--NONATHLETIC
10 SPECIAL EVENT AT POST-SECONDARY EDUCATIONAL INSTITUTION.--
11 Receipts received from July 1, 2007 through June 30, 2022 from
12 admissions to a nonathletic special event held at a venue that
13 is located on the campus of a post-secondary educational
14 institution within fifty miles of the New Mexico border and
15 that accommodates at least ten thousand persons may be
16 deducted from gross receipts or from governmental gross
17 receipts." _____

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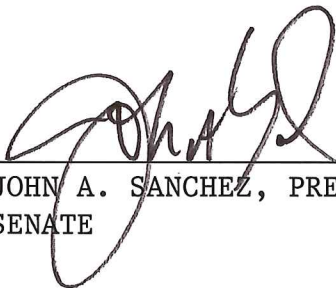
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BRIAN EGOLF, SPEAKER
HOUSE OF REPRESENTATIVES



LISA M. ORTIZ McCUTCHEON, CHIEF CLERK
HOUSE OF REPRESENTATIVES



JOHN A. SANCHEZ, PRESIDENT
SENATE



LENORE M. NARANJO, CHIEF CLERK
SENATE

Approved by me this 6th day of April, 2017



SUSANA MARTINEZ, GOVERNOR
STATE OF NEW MEXICO