

The Legislature  
of the  
State of New Mexico

51st Legislature, 1st Session

LAWS 2013

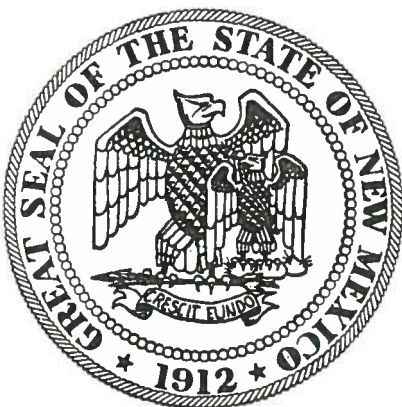
CHAPTER \_\_\_\_\_

SENATE BILL 285

**~~POCKET VETOED~~**

Introduced by

SENATOR RICHARD C. MARTINEZ  
SENATOR CARLOS R. CISNEROS  
SENATOR PHIL A. GRIEGO  
SENATOR BENNY SHENDO, JR.



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AN ACT  
RELATING TO TAXATION; AUTHORIZING CERTAIN COUNTIES TO IMPOSE  
A PROPERTY TAX FOR COUNTY HIGHER EDUCATION FACILITIES.

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

SECTION 1. A new section of the Property Tax Code is  
enacted to read:

"TAX LEVY AUTHORIZATION--PROCEDURES--COUNTY HIGHER  
EDUCATION FACILITIES.--

A. A board of county commissioners may adopt a  
resolution to submit to the qualified electors of the county  
the question of whether a property tax at a rate not to  
exceed the rate specified in the resolution should be imposed  
upon the net taxable value of property allocated to the  
county under the Property Tax Code for the purpose of  
acquiring, constructing, renovating or improving a facility  
of a four-year post-secondary institution located in the  
county and the acquisition of or improvement to land for that  
facility.

B. The resolution shall specify the rate of the  
proposed tax, which shall not exceed one dollar fifty cents  
(\$1.50) on each one thousand dollars (\$1,000) of net taxable  
value of property allocated to the county under the Property  
Tax Code and shall:

(1) specify the date on which the election

1 upon the question of imposition of the tax will be held,  
2 which may be a general election or a special election called  
3 for that purpose, except that the election shall not be held  
4 on the same ballot as an election held pursuant to Section  
5 4-48B-15 NMSA 1978; and

6 (2) limit the imposition of the proposed tax  
7 to no more than eight years.

8 C. The question shall be voted upon as a separate  
9 question and shall be called, conducted and canvassed in  
10 substantially the same manner as provided by law for general  
11 elections. Upon certification, copies of the election shall  
12 be mailed immediately to the department of finance and  
13 administration and the taxation and revenue department.

14 D. For the purposes of this section, "county"  
15 means a class B county with a population of no less than  
16 forty thousand and no more than forty-five thousand according  
17 to the last federal decennial census.

18 E. The mill levy authorized in this section is not  
19 subject to the rate limitation provisions of Section 7-37-7.1  
20 NMSA 1978 and shall not be used to meet a county's obligations  
21 pursuant to Section 27-10-4 NMSA 1978."

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OFFICE OF THE CLERK  
5/13/78 52 PM 2:13  
LEGISLATIVE

s/John A. Sanchez  
John A. Sanchez, President  
Senate

s/Lenore M. Naranjo  
Lenore M. Naranjo, Chief Clerk  
Senate

s/W. Ken Martinez  
W. Ken Martinez, Speaker  
House of Representatives

s/Stephen R. Arias  
Stephen R. Arias, Chief Clerk  
House of Representatives

Approved by me this \_\_\_\_\_ day of \_\_\_\_\_, 2013

s/Governor Susana Martinez  
Governor Susana Martinez  
State of New Mexico

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