

The Legislature
of the
State of New Mexico

51st Legislature, 1st Session

LAWS 2013

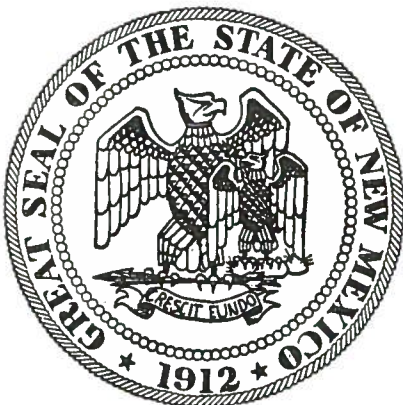
CHAPTER _____

SENATE BILL 539, as amended

POCKET VETOED

Introduced by

SENATOR JOHN ARTHUR SMITH



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AN ACT
RELATING TO TAXATION; REQUIRING REMOTE SELLERS TO PAY THE
GROSS RECEIPTS TAX.

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

SECTION 1. Section 7-9-3.3 NMSA 1978 (being Laws 2003,
Chapter 272, Section 4) is amended to read:

"7-9-3.3. DEFINITION--ENGAGING IN BUSINESS.--As used in
the Gross Receipts and Compensating Tax Act, "engaging in
business" means carrying on or causing to be carried on any
activity with the purpose of direct or indirect benefit,
including selling goods or products delivered directly or
indirectly to a customer located in New Mexico, except that:

A. "engaging in business" does not include having
a worldwide web site as a third-party content provider on a
computer physically located in New Mexico but owned by
another nonaffiliated person; and

B. "engaging in business" does not include using a
nonaffiliated third-party call center to accept and process
telephone or electronic orders of tangible personal property
or licenses primarily from non-New Mexico buyers, which
orders are forwarded to a location outside New Mexico for
filling, or to provide services primarily to non-New Mexico
customers."

SECTION 2. EFFECTIVE DATE.--The effective date of the

provisions of this act is July 1, 2013. _____

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OFFICE OF THE CLERK
SENATE OF THE STATE OF CALIFORNIA
SACRAMENTO

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