

Veto

SENATE PUBLIC AFFAIRS COMMITTEE SUBSTITUTE FOR
SENATE BILL 1118

42ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1995

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AN ACT

RELATING TO TAXATION; IMPOSING THE GROSS RECEIPTS TAX ON
CERTAIN RECEIPTS OF CERTAIN NONPROFIT SOCIAL ORGANIZATIONS.

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

Section 1. Section 7-9-39 NMSA 1978 (being Laws 1969,
Chapter 144, Section 32, as amended) is amended to read:

"7-9-39. EXEMPTION--GROSS RECEIPTS TAX--FEES FROM SOCIAL
ORGANIZATIONS.--

A. Exempted from the gross receipts tax, except as
provided in Subsection C of this section, are the receipts
from dues and registration fees of nonprofit social,
fraternal, political, trade, labor or professional
organizations and business leagues.

B. For the purposes of this section:

(1) "dues" means amounts that a member of an

underscored material = new
[bracketed material] = delete

1 organization pays at recurring intervals to retain membership
2 in an organization where such amounts are used for the general
3 maintenance and upkeep of the organization; and

4 (2) "registration fees" means amounts paid to
5 persons to attend a specific event sponsored by an
6 organization to defray the cost of the event.

7 C. If a member in good standing or the spouse of
8 the member of a nonprofit social organization that is a
9 country club or other similar club that provides golfing
10 activities to its members notifies the department that the
11 organization denies equal access to golfing, and the
12 department verifies that the organization does indeed deny
13 equal access to golfing, the receipts of the organization from
14 dues and registration fees shall be subject to the gross
15 receipts tax beginning in the month following the month in
16 which the department verifies the discriminatory activity of
17 the organization. If subsequently the organization notifies
18 the department that it no longer denies equal access to
19 golfing, the receipts of the organization from dues and
20 registration fees shall be exempt from the gross receipts tax
21 in the month following the month that the department verifies
22 that the organization no longer engages in that discriminator
23 activity. As used in this section, "denies equal access to
24 golfing" means that the organization grants or limits starting
25 time preferences on the basis of gender on a Friday through

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[bracketed material] = delete

1 Sunday or any holiday, other than at tournaments conducted on
2 those days that are member-guest golf tournaments, club
3 championship golf tournaments or tournaments in which the
4 majority of players are non-members."

5 Section 2. EFFECTIVE DATE.--The effective date of the
6 provisions of this act is July 1, 1995.

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State of New Mexico
Senate

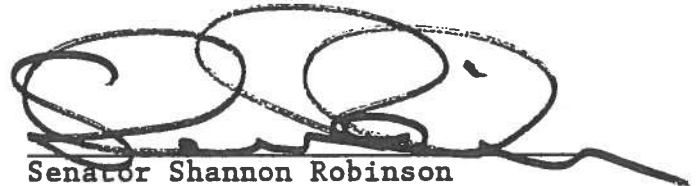
FORTY-SECOND LEGISLATURE
FIRST SESSION, 1995

March 6, 1995

SENATE FLOOR AMENDMENT number 1 to SENATE PUBLIC AFFAIRS
COMMITTEE SUBSTITUTE FOR
SENATE BILL 1118

AMENDMENT sponsored by SENATOR Robinson

1. On page 2, line 25, after the second occurrence of the word "on", strike the remainder of the line and insert the words "any day of the week".
2. On page 3, line 1, strike the words "Sunday or any holiday".



Senator Shannon Robinson

Adopted  (Chief Clerk) Not Adopted _____ (Chief Clerk)

Date 3/6/95

S1118FS1

State of New Mexico House of Representatives

FORTY-SECOND LEGISLATURE
FIRST SESSION, 1995

March 14, 1995

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has been referred

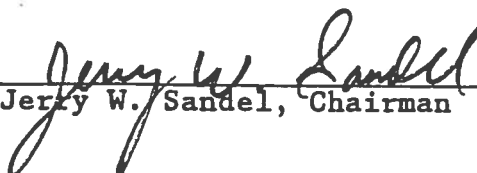
SENATE PUBLIC AFFAIRS COMMITTEE SUBSTITUTE FOR SENATE BILL 1118, as amended

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

1. On page 2, line 10, strike "department" and insert in lieu thereof "human rights division of the labor department".
2. On page 2, line 12, strike "department" and insert in lieu thereof "human rights division".
3. On page 2, line 13, after the comma insert "the human rights division shall notify the department of its verification and".
4. On page 2, line 16, strike "department" and insert in lieu thereof "human rights division".
5. On page 2, line 18, strike "department" and insert in lieu thereof "human rights division".
6. On page 2, line 19, after the comma insert "and the human rights division verifies that the organization no longer denies equal access to golfing, the human rights division shall notify the department of its verification and".
7. On page 2, line 20, after "tax" insert "beginning".
8. On page 2, line 21, strike "department" and insert in lieu thereof "human rights division".,

and thence referred to the LABOR AND HUMAN RESOURCES COMMITTEE.

Respectfully submitted,

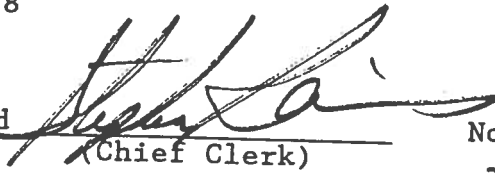

Jerry W. Sandel, Chairman

FORTY-SECOND LEGISLATURE
FIRST SESSION, 1995

CS/SB 1118

Pa

Adopted


(Chief Clerk)

Not Adopted

(Chief Clerk)

Date

3/14/95

The roll call vote was 12 For 0 Against
Yes: 12
Excused: Hawkins
Absent: None

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