



Susana Martinez

Governor

March 13, 2013

HOUSE EXECUTIVE MESSAGE NO. 3

The Honorable W. Ken Martinez and Members of the House of Representatives State Capitol Building Santa Fe, NM 87501

Honorable Speaker Martinez and Members of the House:

Pursuant to the Constitution of the State of New Mexico, Article IV, Section 22, I hereby VETO and return HOUSE BILL 593 enacted by the Fifty-First Legislature, First Session, 2013.

House Bill 593 creates a new section in the New Mexico Tax Code to allow a class B county (with a population between 40,000 and 45,000 people) to impose a property tax 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 the land for that facility. The tax would be subject to voter approval.

Given the bill's specificity, and its seeming application to only Rio Arriba County and Northern New Mexico College, I am concerned by the precedent that could be set by signing House Bill 593 as doing so could be misconstrued as support for amending our state's tax code at any time it becomes challenging to identify a steady stream of funding for individual projects. Equally as concerning, overly prescriptive language governing this tax would require a change in statute contingent upon population growth.

Furthermore, the bill allows the decision to approve a ballot question to be made by the county commission without state review and approval, thereby exempting them from long-standing statutes and code regulating the capital outlay process. Current state statutes (NMSA 21.1.21 Capital Expenditures and NMSA 21.1.26 Higher Education Department: General Powers) related to planning for funding significant postsecondary education infrastructure needs, requires capital projects be submitted to the New Mexico Higher Education Department. House bill 593 would also conflict with New Mexico Administrative Codes, 5.3.9 Capital Budgets – Planning and Funding Recommendations and 5.3.10 Capital Projects, which require review and approval by New Mexico Higher Education Department.

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If area lawmakers wish to enhance investments in Northern New Mexico, I suggest they pursue the New Mexico Higher Education Department's annual capital project hearing process in August. Other funding sources include general obligation bonds, severance tax bonds, and lending institutions such as New Mexico Finance Authority (NMFA).

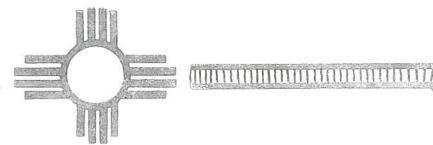
Respectfully yours,

Susana Martinez

Governor

RECEIVED FROM THE OFFICE OF THE GOVERNOR

Time: 11:15 Date: Morch 13		By Belly Usland Secretary of State
		Secretary of State
Time:	_ a.m. p.m.	
Date:	2013	Ву
	-	Chief Clerk of the House



The Legislature

of the

State of New Mexico

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51st	_Legislature,	lst	_Session
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LAWS ______

CHAPTER _____

HOUSE BILL 593

Introduced by REPRESENTATIVE NICK L. SALAZAR

REPRESENTATIVE DEBBIE A. RODELLA



VETOED

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 upon the question of imposition of the tax will be held, which HB 593 $\,$ Page 1

may be a general election or a special election called for that purpose, except that the election shall not be held on the same ballot as an election held pursuant to Section 4-48B-15 NMSA 1978; and

- (2) limit the imposition of the proposed tax to no more than eight years.
- C. The question shall be voted upon as a separate question and shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. Upon certification, copies of the election shall be mailed immediately to the department of finance and administration and the taxation and revenue department.
- D. For the purposes of this section, "county" means a class B county with a population of no less than forty thousand and no more than forty-five thousand according to the last federal decennial census.
- E. The mill levy authorized in this section is not subject to the rate limitation provisions of Section 7-37-7.1 NMSA 1978 and shall not be used to meet a county's obligations pursuant to Section 27-10-4 NMSA 1978."

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S/ W. KEN MARTINEZ W. KEN MARTINEZ, 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, 2013

SUSANA MARTINEZ, GOVERNOR STATE OF NEW MEXICO

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