

HOUSE BILL 1232

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

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AN ACT

RELATING TO TAXATION; IMPOSING AN EXCISE TAX ON TELEVISIONS,
VIDEO GAMES AND VIDEO GAME EQUIPMENT; MAKING AN APPROPRIATION.

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

Section 1. A new section of Chapter 7 NMSA 1978 is enacted
to read:

"[NEW MATERIAL] EXCISE TAX ON TELEVISIONS, VIDEO GAMES AND
VIDEO GAME EQUIPMENT.--For the privilege of using televisions,
video games or video game equipment, not including computers,
cellular phones or other hand-held electronic devices, an excise
tax in the amount of one percent of the sales price or
subscription price is imposed upon any person purchasing a
television, video game or video game equipment in the state, not
including computers, cellular phones or other hand-held
electronic devices. The excise tax is in addition to the gross
receipts tax and any other applicable state or federal tax."

Section 2. A new section of Chapter 7 NMSA 1978 is enacted to read:

"[NEW MATERIAL] FUND CREATED.--

A. The "healthy kids outdoor fund" is created in the state treasury. The fund shall consist of appropriations, gifts, grants, donations and bequests. Money in the fund and income produced by the fund are appropriated to the energy, minerals and natural resources department for its state parks division, in conjunction with the public education department, to:

(1) develop curriculum-based programs for teachers to use on public lands and at other outdoor learning sites for outdoor education initiatives;

(2) develop hands-on teaching materials for children;

(3) provide transportation for children to experience outdoor education programs; and

(4) increase outdoor nature-oriented physical activity programs for school-age children.

B. Money in the fund shall not revert at the end of a fiscal year. The fund shall be administered by the energy, minerals and natural resources department and shall be expended upon warrants issued by the secretary of finance and administration upon vouchers signed by the secretary of energy, minerals and natural resources."

Section 3. A new section of the Tax Administration Act is enacted to read:

"[NEW MATERIAL] DISTRIBUTION--EXCISE TAX ON TELEVISIONS, VIDEO GAMES OR VIDEO GAME EQUIPMENT.--Pursuant to the provisions of Section 7-1-6.1 NMSA 1978:

A. ninety-five percent of the net receipts from the excise tax on televisions, video games or video game equipment, not including computers, cellular phones or other hand-held electronic devices, shall be distributed to the healthy kids outdoor fund and invested by the state treasurer as general fund revenues are invested; and

B. five percent of the net receipts from the excise tax on televisions, video games and video game equipment shall be retained by the department to defray the costs of administering the provisions of this 2007 act."

Section 4. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2007.