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HOUSE BILL 40

**52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

INTRODUCED BY

Jim R. Trujillo

AN ACT

RELATING TO TAXATION; CREATING THE ELECTRIC VEHICLE INCOME TAX CREDIT; CREATING THE ELECTRIC VEHICLE CHARGING UNIT INCOME TAX CREDIT AND THE ELECTRIC VEHICLE CHARGING UNIT CORPORATE INCOME TAX CREDIT; REQUIRING AN ADDITIONAL REGISTRATION FEE FOR AN ELECTRIC VEHICLE; PROVIDING FOR THE ADDITIONAL REGISTRATION FEE TO BE DISTRIBUTED TO THE STATE ROAD FUND.

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

SECTION 1. A new section of the Income Tax Act is enacted to read:

"[NEW MATERIAL] ELECTRIC VEHICLE INCOME TAX CREDIT.--

A. Prior to January 1, 2021, a taxpayer who is not a dependent of another individual and who purchases or leases a qualified electric vehicle is eligible for a credit against the taxpayer's tax liability imposed pursuant to the Income Tax Act

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1 in the amount of two thousand five hundred dollars (\$2,500).  
2 The tax credit provided by this section may be referred to as  
3 the "electric vehicle income tax credit".

4 B. The purpose of the electric vehicle income tax  
5 credit is to encourage consumers to purchase or lease qualified  
6 electric vehicles that may help to decrease the presence of  
7 greenhouse gas, carbon monoxide and ozone precursor emissions  
8 in the environment.

9 C. Subject to the limitation in Subsection D of  
10 this section, a taxpayer may claim the electric vehicle income  
11 tax credit provided in this section for each taxable year in  
12 which the taxpayer:

- 13 (1) purchases a qualified electric vehicle; or  
14 (2) begins a new lease with a term of at least  
15 two years for a qualified electric vehicle; provided that a  
16 taxpayer who is an individual shall not claim more than one  
17 electric vehicle income tax credit.

18 D. The aggregate amount of electric vehicle income  
19 tax credit claims that may be authorized for payment in any  
20 fiscal year is two million dollars (\$2,000,000). The date a  
21 claim for an electric vehicle income tax credit is received by  
22 the department shall determine the order that a tax credit  
23 claim is authorized for payment by the department.

24 E. That portion of an electric vehicle income tax  
25 credit approved by the department that exceeds a taxpayer's

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1 income tax liability in the taxable year in which an electric  
2 vehicle income tax credit is claimed shall be refunded to the  
3 taxpayer.

4 F. Married individuals filing separate returns for  
5 a taxable year for which they could have filed a joint return  
6 may each claim only one-half of the electric vehicle income tax  
7 credit that would have been claimed on a joint return.

8 G. A taxpayer may be allocated the right to claim  
9 an electric vehicle income tax credit in proportion to the  
10 taxpayer's ownership interest if the taxpayer owns an interest  
11 in a business entity that is taxed for federal income tax  
12 purposes as a partnership and that business entity has met all  
13 of the requirements to be eligible for the tax credit. The  
14 total tax credit claimed by all members of the partnership or  
15 limited liability company shall not exceed the allowable tax  
16 credit pursuant to Subsection A of this section.

17 H. A taxpayer shall submit to the department  
18 information required by the department with respect to the  
19 purchase or lease of a qualified electric vehicle by the  
20 taxpayer during the taxable year for which the electric vehicle  
21 income tax credit is claimed.

22 I. A taxpayer allowed an electric vehicle income  
23 tax credit shall report the amount of the tax credit to the  
24 department in a manner required by the department.

25 J. The department shall compile an annual report on

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1 the electric vehicle income tax credit that shall include the  
2 number of taxpayers approved by the department to receive the  
3 tax credit, the aggregate amount of tax credits approved and  
4 any other information necessary to evaluate the effectiveness  
5 of the tax credit. Beginning in 2019 and every five years  
6 thereafter that the tax credit is in effect, the department  
7 shall compile and present the annual reports to the revenue  
8 stabilization and tax policy committee and the legislative  
9 finance committee, with an analysis of the effectiveness and  
10 cost of the tax credit and of whether the tax credit is  
11 performing the purpose for which it was created.

12 K. The department shall adopt rules establishing  
13 procedures to certify the purchase or lease of a qualified  
14 electric vehicle for purposes of obtaining an electric vehicle  
15 income tax credit.

16 L. As used in this section:

17 (1) "plug-in hybrid electric vehicle" means a  
18 vehicle that uses both an internal combustion engine and an  
19 electric motor, has a battery pack that holds at least four  
20 kilowatt-hours and is capable of operation without the use of  
21 the internal combustion engine for an all-electric range of at  
22 least ten miles; and

23 (2) "qualified electric vehicle" means a motor  
24 vehicle or plug-in hybrid electric vehicle with four wheels  
25 that:

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- 1 (a) is made by a manufacturer;  
2 (b) is manufactured primarily for use on  
3 public streets, roads or highways;  
4 (c) has not been modified from the  
5 original manufacturer specifications;  
6 (d) is purchased or leased by a consumer  
7 from a dealer for the first time after delivery from the  
8 manufacturer to the dealer;  
9 (e) is rated at not less than two  
10 thousand two hundred pounds unloaded base weight and not more  
11 than eight thousand five hundred pounds unloaded base weight;  
12 (f) has a maximum speed capability of at  
13 least sixty-five miles per hour; and  
14 (g) is propelled to a significant extent  
15 by an electric motor that draws electricity from a battery  
16 that: 1) has a capacity of not less than four kilowatt-hours;  
17 and 2) is capable of being recharged from an external source of  
18 electricity."

19 SECTION 2. A new section of the Income Tax Act is enacted  
20 to read:

21 "[NEW MATERIAL] ELECTRIC VEHICLE CHARGING UNIT INCOME TAX  
22 CREDIT.--

23 A. Prior to January 1, 2021, a taxpayer who is not  
24 a dependent of another individual and who purchases and  
25 installs an electric vehicle charging unit that has passed

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1 inspection by a state-authorized construction-permitting  
2 governmental entity may apply for, and the department may  
3 allow, a credit against the taxpayer's tax liability imposed  
4 pursuant to the Income Tax Act. The tax credit provided by  
5 this section may be referred to as the "electric vehicle  
6 charging unit income tax credit".

7 B. The purpose of the electric vehicle charging  
8 unit income tax credit is to encourage businesses to purchase  
9 and install electric vehicle charging units to provide the  
10 infrastructure necessary to support the acceptance of electric  
11 vehicles that may help to decrease the presence of greenhouse  
12 gas, carbon monoxide and ozone precursor emissions in the  
13 environment.

14 C. The electric vehicle charging unit income tax  
15 credit shall not exceed:

16 (1) three thousand dollars (\$3,000) or thirty  
17 percent of the cost to purchase and install an electric vehicle  
18 charging unit, whichever is less; or

19 (2) if the electric vehicle charging unit is  
20 powered primarily by solar power, five thousand dollars  
21 (\$5,000) or thirty percent of the cost to purchase and install  
22 the electric vehicle charging unit that is powered primarily by  
23 solar power, whichever is less.

24 D. The department may allow a maximum annual  
25 aggregate of one million dollars (\$1,000,000) in electric

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1 vehicle charging unit income tax credits and electric vehicle  
2 charging unit corporate income tax credits pursuant to Section  
3 3 of this 2015 act per fiscal year. Applications for the tax  
4 credits shall be considered in the order received by the  
5 department.

6 E. A taxpayer may claim an electric vehicle  
7 charging unit income tax credit for the taxable year in which  
8 the taxpayer purchases and installs an electric vehicle  
9 charging unit. To receive an electric vehicle charging unit  
10 income tax credit, a taxpayer shall submit a completed  
11 application to the department on forms and in the manner  
12 prescribed by the department; provided that a completed  
13 application shall include:

14 (1) a receipt for the purchase of an electric  
15 vehicle charging unit;

16 (2) a copy of the data sheet that specifies  
17 the connector type, plug type, voltage and current of the  
18 purchased electric vehicle charging unit; and

19 (3) a final and approved electrical inspection  
20 document issued by the construction industries division of the  
21 regulation and licensing department or other state-authorized  
22 construction-permitting governmental entity.

23 F. That portion of an electric vehicle charging  
24 unit income tax credit that exceeds a taxpayer's income tax  
25 liability in the taxable year in which an electric vehicle

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1 charging unit income tax credit is claimed shall be refunded to  
2 the taxpayer.

3 G. Married individuals filing separate returns for  
4 a taxable year for which they could have filed a joint return  
5 may each claim only one-half of the electric vehicle charging  
6 unit income tax credit that would have been claimed on a joint  
7 return.

8 H. A taxpayer may be allocated the right to claim  
9 an electric vehicle charging unit income tax credit in  
10 proportion to the taxpayer's ownership interest if the taxpayer  
11 owns an interest in a business entity that is taxed for federal  
12 income tax purposes as a partnership and that business entity  
13 has met all of the requirements to be eligible for the tax  
14 credit. The total tax credit claimed by all members of the  
15 partnership or limited liability company shall not exceed the  
16 allowable tax credit pursuant to Subsection C of this section.

17 I. A taxpayer allowed a tax credit pursuant to this  
18 section shall report the amount of the tax credit to the  
19 department in a manner required by the department.

20 J. The department shall compile an annual report on  
21 the electric vehicle charging unit income tax credit that shall  
22 include the number of taxpayers approved by the department to  
23 receive the tax credit, the aggregate amount of tax credits  
24 approved and any other information necessary to evaluate the  
25 effectiveness of the tax credit. Beginning in 2019 and every

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1 five years thereafter that the tax credit is in effect, the  
2 department shall compile and present the annual reports to the  
3 revenue stabilization and tax policy committee and the  
4 legislative finance committee with an analysis of the  
5 effectiveness and cost of the tax credit and whether the tax  
6 credit is performing the purpose for which it was created.

7 K. As used in this section, "electric vehicle  
8 charging unit" means a wall-mounted or pedestal-style device  
9 that:

10 (1) is used to provide electricity to an  
11 electric vehicle;

12 (2) is designed to create a connection between  
13 an electric grid and the electric vehicle;

14 (3) communicates with the electric vehicle's  
15 control system to ensure that electricity flows at an  
16 appropriate voltage and current level; and

17 (4) is installed on nonresidential property  
18 located in the state."

19 SECTION 3. A new section of the Corporate Income and  
20 Franchise Tax Act is enacted to read:

21 "[NEW MATERIAL] ELECTRIC VEHICLE CHARGING UNIT CORPORATE  
22 INCOME TAX CREDIT.--

23 A. Prior to January 1, 2021, a taxpayer that files  
24 a New Mexico corporate income tax return that purchases and  
25 installs an electric vehicle charging unit that has passed

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1 inspection by a state-authorized construction-permitting  
2 governmental entity may apply for, and the department may  
3 allow, a credit against the taxpayer's tax liability imposed  
4 pursuant to the Corporate Income and Franchise Tax Act. The  
5 tax credit provided by this section may be referred to as the  
6 "electric vehicle charging unit corporate income tax credit".

7 B. The purpose of the electric vehicle charging  
8 unit corporate income tax credit is to encourage businesses to  
9 purchase and install electric vehicle charging units to provide  
10 the infrastructure necessary to support the acceptance of  
11 electric vehicles that may help to decrease the presence of  
12 greenhouse gas, carbon monoxide and ozone precursor emissions  
13 in the environment.

14 C. The electric vehicle charging unit corporate  
15 income tax credit shall not exceed:

16 (1) three thousand dollars (\$3,000) or thirty  
17 percent of the cost to purchase and install an electric vehicle  
18 charging unit, whichever is less; or

19 (2) if the electric vehicle charging unit is  
20 powered primarily by solar power, five thousand dollars  
21 (\$5,000) or thirty percent of the cost to purchase and install  
22 the electric vehicle charging unit that is powered primarily by  
23 solar power, whichever is less.

24 D. The department may allow a maximum annual  
25 aggregate of one million dollars (\$1,000,000) in electric

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1 vehicle charging unit corporate income tax credits and electric  
2 vehicle charging unit income tax credits pursuant to Section 2  
3 of this 2015 act per fiscal year. Applications for the tax  
4 credits shall be considered in the order received by the  
5 department.

6 E. A taxpayer may claim an electric vehicle  
7 charging unit corporate income tax credit for the taxable year  
8 in which the taxpayer purchases and installs an electric  
9 vehicle charging unit. To receive an electric vehicle charging  
10 unit corporate income tax credit, a taxpayer shall apply to the  
11 department on forms and in the manner prescribed by the  
12 department; provided that a completed application shall  
13 include:

14 (1) a receipt for the purchase of an electric  
15 vehicle charging unit;

16 (2) a copy of the data sheet that specifies  
17 the connector type, plug type, voltage and current of the  
18 purchased electric vehicle charging unit; and

19 (3) a final and approved electrical inspection  
20 document issued by the construction industries division of the  
21 regulation and licensing department or other state-authorized  
22 construction-permitting governmental entity.

23 F. That portion of an electric vehicle charging  
24 unit corporate income tax credit that exceeds a taxpayer's  
25 liability, pursuant to the Corporate Income and Franchise Tax

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1 Act, in the taxable year in which an electric vehicle charging  
2 unit corporate income tax credit is claimed shall be refunded  
3 to the taxpayer.

4 G. A taxpayer allowed a tax credit pursuant to this  
5 section shall report the amount of the tax credit to the  
6 department in a manner required by the department.

7 H. The department shall compile an annual report on  
8 the electric vehicle charging unit corporate income tax credit  
9 that shall include the number of taxpayers approved by the  
10 department to receive the tax credit, the aggregate amount of  
11 tax credits approved and any other information necessary to  
12 evaluate the effectiveness of the tax credit. Beginning in  
13 2019 and every five years thereafter that the tax credit is in  
14 effect, the department shall compile and present the annual  
15 reports to the revenue stabilization and tax policy committee  
16 and the legislative finance committee with an analysis of the  
17 effectiveness and cost of the tax credit and whether the tax  
18 credit is performing the purpose for which it was created.

19 I. As used in this section, "electric vehicle  
20 charging unit" means a wall-mounted or pedestal-style device  
21 that:

22 (1) is used to provide electricity to an  
23 electric vehicle;

24 (2) is designed to create a connection between  
25 an electric grid and the electric vehicle;

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1 (3) communicates with the electric vehicle's  
2 control system to ensure that electricity flows at an  
3 appropriate voltage and current level; and

4 (4) is installed on nonresidential property  
5 located in the state."

6 SECTION 4. Section 66-6-6.1 NMSA 1978 (being Laws 2001,  
7 Chapter 282, Section 1, as amended) is amended to read:

8 "66-6-6.1. ADDITIONAL REGISTRATION FEE.--

9 A. For registration of vehicles subject to the  
10 registration fees imposed by Sections 66-6-2 and 66-6-4 NMSA  
11 1978, there is imposed an additional fee of two dollars (\$2.00)  
12 for each twelve-month period for which a vehicle with a gross  
13 vehicle weight under twenty-six thousand pounds is registered.  
14 Amounts collected pursuant to this ~~[section]~~ subsection are  
15 appropriated to the department and may be expended in fiscal  
16 year 2010 and subsequent fiscal years for the purposes of  
17 enforcing the provisions of the Mandatory Financial  
18 Responsibility Act and for creating and maintaining a  
19 multilanguage noncommercial driver's license testing program.  
20 After those purposes are met, the balance of the registration  
21 fees collected pursuant to this section shall be used by the  
22 department to defray the costs of operating the motor vehicle  
23 division and for the purposes set forth in the provisions of  
24 Subsection F of Section 66-6-13 NMSA 1978. At the end of a  
25 fiscal year, unexpended and unencumbered balances of the

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1 amounts collected pursuant to this [~~section~~] subsection shall  
2 not revert to the general fund.

3 B. For registration of vehicles subject to the  
4 registration fees imposed by Section 66-6-2 NMSA 1978, there is  
5 imposed an additional annual fee of thirty dollars (\$30.00) for  
6 which an electric vehicle is registered. All fees collected  
7 pursuant to this subsection shall be paid to the state  
8 treasurer to the credit of the motor vehicle suspense fund with  
9 distribution in accordance with Section 66-6-23 NMSA 1978. For  
10 purposes of this subsection, "electric vehicle" means a motor  
11 vehicle with four wheels that:

12 (1) is made by a manufacturer;

13 (2) is manufactured primarily for use on  
14 public streets, roads or highways;

15 (3) has not been modified from the original  
16 manufacturer specifications;

17 (4) is purchased or leased by a consumer from  
18 a dealer for the first time after delivery from the  
19 manufacturer to the dealer;

20 (5) is rated at not less than two thousand two  
21 hundred pounds unloaded base weight and not more than eight  
22 thousand five hundred pounds unloaded base weight;

23 (6) has a maximum speed capability of at least  
24 sixty-five miles per hour; and

25 (7) is propelled to a significant extent by an

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1 electric motor that draws electricity from a battery that:  
2 (a) has a capacity of not less than four  
3 kilowatt-hours; and  
4 (b) is capable of being recharged from  
5 an external source of electricity."

6 SECTION 5. Section 66-6-23 NMSA 1978 (being Laws 1978,  
7 Chapter 35, Section 358, as amended) is amended to read:

8 "66-6-23. DISPOSITION OF FEES.--

9 A. After the necessary disbursements for refunds  
10 and other purposes have been made, the money remaining in the  
11 motor vehicle suspense fund, except for remittances received  
12 within the previous two months that are unidentified as to  
13 source or disposition, shall be distributed as follows:

14 (1) to each municipality, county or fee agent  
15 operating a motor vehicle field office:

16 (a) an amount equal to six dollars  
17 (\$6.00) per driver's license and five dollars (\$5.00) per  
18 identification card or motor vehicle or motorboat registration  
19 or title transaction performed;

20 (b) for each such agent determined by  
21 the secretary pursuant to Section 66-2-16 NMSA 1978 to have  
22 performed ten thousand or more transactions in the preceding  
23 fiscal year, other than a class A county with a population  
24 exceeding three hundred thousand or a municipality with a  
25 population exceeding three hundred thousand that has been

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1 designated as an agent pursuant to Section 66-2-14.1 NMSA 1978,  
2 an amount equal to one dollar (\$1.00) in addition to the amount  
3 distributed pursuant to Subparagraph (a) of this paragraph for  
4 each driver's license, identification card, motor vehicle  
5 registration, motorboat registration or title transaction  
6 performed; and

7 (c) to each military installation  
8 designated as a fee agent pursuant to Section 66-2-14.1 NMSA  
9 1978, an amount equal to one dollar fifty cents (\$1.50) in  
10 addition to the amount distributed pursuant to Subparagraph (a)  
11 of this paragraph for each administrative service fee remitted  
12 by the military installation to the department pursuant to  
13 Subsection A of Section 66-2-16 NMSA 1978;

14 (2) to each municipality or county, other than  
15 a class A county with a population exceeding three hundred  
16 thousand or a municipality with a population exceeding three  
17 hundred thousand that has been designated as an agent pursuant  
18 to Section 66-2-14.1 NMSA 1978, operating a motor vehicle field  
19 office, an amount equal to one dollar fifty cents (\$1.50) for  
20 each administrative service fee remitted by that county or  
21 municipality to the department pursuant to the provisions of  
22 Subsection A of Section 66-2-16 NMSA 1978;

23 (3) to the state road fund:

24 (a) an amount equal to the fees  
25 collected pursuant to Sections 66-7-413 and 66-7-413.4 NMSA

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1 1978;

2 (b) an amount equal to the fee collected  
3 pursuant to Section 66-3-417 NMSA 1978;

4 (c) the remainder of each driver's  
5 license fee collected by the department employees from an  
6 applicant to whom a license is granted after deducting from the  
7 driver's license fee the amount of the distribution authorized  
8 in Paragraph (1) of this subsection with respect to that  
9 collected driver's license fee; ~~and~~

10 (d) an amount equal to fifty percent of  
11 the fees collected pursuant to Section 66-6-19 NMSA 1978; and

12 (e) an amount collected pursuant to  
13 Subsection B of Section 66-6-6.1 NMSA 1978;

14 (4) to the local governments road fund, the  
15 amount of the fees collected pursuant to Subsection B of  
16 Section 66-5-33.1 NMSA 1978 and the remainder of the fees  
17 collected pursuant to Subsection A of Section 66-5-408 NMSA  
18 1978;

19 (5) to the department:

20 (a) any amounts reimbursed to the  
21 department pursuant to Subsection D of Section 66-2-14.1 NMSA  
22 1978;

23 (b) an amount equal to two dollars  
24 (\$2.00) of each motorcycle registration fee collected pursuant  
25 to Section 66-6-1 NMSA 1978;

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1 (c) an amount equal to the fees provided  
2 for in Subsection D of Section 66-2-7 NMSA 1978, Subsection E  
3 of Section 66-2-16 NMSA 1978, Subsections K and L of Section  
4 66-3-6 NMSA 1978 other than the administrative fee, Subsection  
5 C of Section 66-5-44 NMSA 1978 and Subsection B of Section  
6 66-5-408 NMSA 1978;

7 (d) the amounts due to the department  
8 for the manufacture and issuance of a special registration  
9 plate collected pursuant to the section of law authorizing the  
10 issuance of the specialty plate;

11 (e) an amount equal to the registration  
12 fees collected pursuant to Section 66-6-6.1 NMSA 1978 for the  
13 purposes of enforcing the provisions of the Mandatory Financial  
14 Responsibility Act and for creating and maintaining a  
15 multilanguage noncommercial driver's license testing program;  
16 and after those purposes are met, the balance of the  
17 registration fees shall be distributed to the department to  
18 defray the costs of operating the [~~motor vehicle~~] division;

19 (f) an amount equal to fifty cents  
20 (\$.50) for each administrative fee remitted to the department  
21 by a county or municipality operating a motor vehicle field  
22 office pursuant to Subsection A of Section 66-2-16 NMSA 1978;

23 (g) an amount equal to one dollar  
24 twenty-five cents (\$.25) for each administrative fee collected  
25 by the department or any of its agents other than a county or

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1 municipality operating a motor vehicle field office pursuant to  
2 Subsection A of Section 66-2-16 NMSA 1978; and

3 (h) an amount equal to the royalties or  
4 other consideration paid by commercial users of databases of  
5 motor vehicle-related records of the department pursuant to  
6 Subsection C of Section 14-3-15.1 NMSA 1978 for the purpose of  
7 defraying the costs of maintaining databases of motor vehicle-  
8 related records of the department; and after that purpose is  
9 met, the balance of the royalties and other consideration shall  
10 be distributed to the department to defray the costs of  
11 operating the [~~motor vehicle~~] division or for use pursuant to  
12 Subsection F of Section 66-6-13 NMSA 1978;

13 (6) to each New Mexico institution of higher  
14 education, an amount equal to that part of the fees distributed  
15 pursuant to Paragraph (2) of Subsection D of Section 66-3-416  
16 NMSA 1978 proportionate to the number of special registration  
17 plates issued in the name of the institution to all such  
18 special registration plates issued in the name of all  
19 institutions;

20 (7) to the armed forces veterans license fund,  
21 the amount to be distributed pursuant to Paragraph (2) of  
22 Subsection E of Section 66-3-419 NMSA 1978;

23 (8) to the children's trust fund, the amount  
24 to be distributed pursuant to Paragraph (2) of Subsection D of  
25 Section 66-3-420 NMSA 1978;

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1 (9) to the department of transportation, an  
2 amount equal to the fees collected pursuant to Section 66-5-35  
3 NMSA 1978;

4 (10) to the state equalization guarantee  
5 distribution made annually pursuant to the general  
6 appropriation act, an amount equal to one hundred percent of  
7 the driver safety fee collected pursuant to Subsection D of  
8 Section 66-5-44 NMSA 1978;

9 (11) to the motorcycle training fund, two  
10 dollars (\$.00) of each motorcycle registration fee collected  
11 pursuant to Section 66-6-1 NMSA 1978;

12 (12) to the recycling and illegal dumping  
13 fund:

14 (a) fifty cents (\$.50) of the tire  
15 recycling fee collected pursuant to the provisions of Section  
16 66-6-1 NMSA 1978;

17 (b) fifty cents (\$.50) of each of the  
18 tire recycling fees collected pursuant to the provisions of  
19 Sections 66-6-2 and 66-6-4 NMSA 1978; and

20 (c) twenty-five cents (\$.25) of each of  
21 the tire recycling fees collected pursuant to Sections 66-6-5  
22 and 66-6-8 NMSA 1978;

23 (13) to the highway infrastructure fund:

24 (a) fifty cents (\$.50) of the tire  
25 recycling fee collected pursuant to the provisions of Section

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1 66-6-1 NMSA 1978;

2 (b) one dollar (\$1.00) of each of the  
3 tire recycling fees collected pursuant to the provisions of  
4 Sections 66-6-2 and 66-6-4 NMSA 1978; and

5 (c) twenty-five cents (\$.25) of each of  
6 the tire recycling fees collected pursuant to Sections 66-6-5  
7 and 66-6-8 NMSA 1978;

8 (14) to each county, an amount equal to fifty  
9 percent of the fees collected pursuant to Section 66-6-19 NMSA  
10 1978 multiplied by a fraction, the numerator of which is the  
11 total mileage of public roads maintained by the county and the  
12 denominator of which is the total mileage of public roads  
13 maintained by all counties in the state;

14 (15) to the litter control and beautification  
15 fund, an amount equal to the fees collected pursuant to Section  
16 66-6-6.2 NMSA 1978;

17 (16) to the local government division of the  
18 department of finance and administration, an amount equal to  
19 the fees collected pursuant to Section 66-3-424.3 NMSA 1978 for  
20 distribution to each county to support animal control spaying  
21 and neutering programs in an amount proportionate to the number  
22 of residents of that county who have purchased pet care special  
23 registration plates pursuant to Section 66-3-424.3 NMSA 1978;  
24 and

25 (17) to the Cumbres and Toltec scenic railroad

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1 commission, twenty-five dollars (\$25.00) collected pursuant to  
2 the Cumbres and Toltec scenic railroad special registration  
3 plate.

4 B. The balance, exclusive of unidentified  
5 remittances, shall be distributed in accordance with Section  
6 66-6-23.1 NMSA 1978.

7 C. If any of the paragraphs, subsections or  
8 sections referred to in Subsection A of this section are  
9 recompiled or otherwise redesignated without a corresponding  
10 change to Subsection A of this section, the reference in  
11 Subsection A of this section shall be construed to be the  
12 recompiled or redesignated paragraph, subsection or section."

13 SECTION 6. APPLICABILITY.--The provisions of this act  
14 apply to taxable years beginning on or after January 1, 2014.

15 SECTION 7. EFFECTIVE DATE.--The effective date of the  
16 provisions of Sections 4 and 5 of this act is January 1, 2016.