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HOUSE BILL 82

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Randal S. Crowder

AN ACT

RELATING TO WORKERS' COMPENSATION; REDUCING THE QUARTERLY
WORKERS' COMPENSATION ADMINISTRATION FEE IMPOSED ON EMPLOYEES;
RESTRICTING THE USE OF MONEY IN THE WORKERS' COMPENSATION
ADMINISTRATION FUND.

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

SECTION 1. Section 52-5-19 NMSA 1978 (being Laws 1987,
Chapter 235, Section 52, as amended) is amended to read:

"52-5-19. FEE FOR FUNDING ADMINISTRATION--WORKERS'
COMPENSATION ADMINISTRATION FUND CREATED.--

A. Beginning with the calendar quarter ending
September 30, 2004 and for each calendar quarter thereafter,
there is assessed against each employer who is required or
elects to be covered by the Workers' Compensation Act a fee
equal to two dollars thirty cents (\$2.30) multiplied by the

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1 number of employees covered by the Workers' Compensation Act
2 that the employer has on the last working day of each quarter.
3 At the same time, there is assessed against each employee
4 covered by the Workers' Compensation Act on the last working
5 day of each quarter a fee of [~~two dollars (\$2.00)~~] one dollar
6 fifty cents (\$1.50), which shall be deducted from the wages of
7 the employee by the employer and remitted along with the fee
8 assessed on the employer. The fees shall be remitted by the
9 last day of the month following the end of the quarter for
10 which they are due.

11 B. The taxation and revenue department may deduct
12 from the gross fees collected an amount not to exceed five
13 percent of the gross fees collected to reimburse the department
14 for costs of administration.

15 C. The taxation and revenue department shall pay
16 over the net fees collected to the state treasurer to be
17 deposited by [~~him~~] the treasurer in a fund hereby created and
18 to be known as the "workers' compensation administration fund".
19 Expenditures shall be made from this fund on vouchers signed by
20 the director and only for the necessary expenses of the
21 workers' compensation administration, [~~provided~~] except that an
22 amount equal to thirty cents (\$.30) per employee of the fee
23 assessed against an employer shall be distributed from the
24 workers' compensation administration fund to the uninsured
25 employers' fund.

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D. The workers' compensation fee authorized in this section shall be administered and enforced by the taxation and revenue department under the provisions of the Tax Administration Act."