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AN ACT

RELATING TO TAX ADMINISTRATION; ENABLING THE TAXATION AND REVENUE DEPARTMENT TO SHARE DATA WITH CERTAIN AGENCIES FOR THE JOINT ADMINISTRATION OF CERTAIN TAX PROGRAMS; DECLARING AN EMERGENCY.

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

SECTION 1. Section 7-1-8.8 NMSA 1978 (being Laws 2019, Chapter 87, Section 2) is amended to read:

"7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE AGENCIES.--An employee of the department may reveal to:

A. a committee of the legislature for a valid legislative purpose, return information concerning any tax or fee imposed pursuant to the Cigarette Tax Act;

B. the attorney general, return information acquired pursuant to the Cigarette Tax Act for purposes of Section 6-4-13 NMSA 1978 and the master settlement agreement defined in Section 6-4-12 NMSA 1978;

C. the commissioner of public lands, return information for use in auditing that pertains to rentals, royalties, fees and other payments due the state under land sale, land lease or other land use contracts;

D. the secretary of human services or the secretary's delegate under a written agreement with the department, the last known address with date of all names

1 certified to the department as being absent parents of  
2 children receiving public financial assistance, but only for  
3 the purpose of enforcing the support liability of the absent  
4 parents by the child support enforcement division or any  
5 successor organizational unit;

6 E. the department of information technology, by  
7 electronic media, a database updated quarterly that contains  
8 the names, addresses, county of address and taxpayer  
9 identification numbers of New Mexico personal income tax  
10 filers, but only for the purpose of producing the random jury  
11 list for the selection of petit or grand jurors for the state  
12 courts pursuant to Section 38-5-3 NMSA 1978;

13 F. the state courts, the random jury lists  
14 produced by the department of information technology under  
15 Subsection E of this section;

16 G. the director of the New Mexico department of  
17 agriculture or the director's authorized representative, upon  
18 request of the director or representative, the names and  
19 addresses of all gasoline or special fuel distributors,  
20 wholesalers and retailers;

21 H. the public regulation commission, return  
22 information with respect to the Corporate Income and  
23 Franchise Tax Act required to enable the commission to carry  
24 out its duties;

25 I. the state racing commission, return information

1 with respect to the state, municipal and county gross  
2 receipts taxes paid by racetracks;

3 J. the gaming control board, tax returns of  
4 license applicants and their affiliates as provided in  
5 Subsection E of Section 60-2E-14 NMSA 1978;

6 K. the director of the workers' compensation  
7 administration or to the director's representatives  
8 authorized for this purpose, return information to facilitate  
9 the identification of taxpayers that are delinquent or  
10 noncompliant in payment of fees required by Section 52-1-9.1  
11 or 52-5-19 NMSA 1978;

12 L. the secretary of workforce solutions or the  
13 secretary's delegate, return information for use in  
14 enforcement of unemployment insurance collections pursuant to  
15 the terms of a written reciprocal agreement entered into by  
16 the department with the secretary of workforce solutions for  
17 exchange of information;

18 M. the New Mexico finance authority, information  
19 with respect to the amount of municipal and county gross  
20 receipts taxes collected by municipalities and counties  
21 pursuant to any local option municipal or county gross  
22 receipts taxes imposed, and information with respect to the  
23 amount of governmental gross receipts taxes paid by every  
24 agency, institution, instrumentality or political subdivision  
25 of the state pursuant to Section 7-9-4.3 NMSA 1978;

1           N. the secretary of human services or the  
2 secretary's delegate; provided that a person who receives the  
3 confidential return information on behalf of the human  
4 services department shall not reveal the information and  
5 shall be subject to the penalties in Section 7-1-76 NMSA 1978  
6 if the person fails to maintain the confidentiality required:

7                   (1) that return information needed for  
8 reports required to be made to the federal government  
9 concerning the use of federal funds for low-income working  
10 families;

11                   (2) the names and addresses of low-income  
12 taxpayers for the limited purpose of outreach to those  
13 taxpayers; provided that the human services department shall  
14 pay the department for expenses incurred by the department to  
15 derive the information requested by the human services  
16 department if the information requested is not readily  
17 available in reports for which the department's information  
18 systems are programmed; and

19                   (3) return information required to  
20 administer the Health Care Quality Surcharge Act;

21           O. the superintendent of insurance, return  
22 information with respect to the premium tax and the health  
23 insurance premium surtax;

24           P. the secretary of finance and administration or  
25 the secretary's designee, return information concerning a

1 credit pursuant to the Film Production Tax Credit Act;

2 Q. the secretary of economic development or the  
3 secretary's designee, return information concerning a credit  
4 pursuant to the Film Production Tax Credit Act;

5 R. the secretary of public safety or the  
6 secretary's designee, return information concerning the  
7 Weight Distance Tax Act;

8 S. the secretary of transportation or the  
9 secretary's designee, return information concerning the  
10 Weight Distance Tax Act;

11 T. the secretary of energy, minerals and natural  
12 resources or the secretary's designee, return information  
13 concerning tax credits or deductions for which eligibility is  
14 certified or otherwise determined by the secretary or the  
15 secretary's designee; and

16 U. the secretary of environment or the secretary's  
17 designee, return information concerning tax credits for which  
18 eligibility is certified or otherwise determined by the  
19 secretary or the secretary's designee."

20 SECTION 2. EMERGENCY.--It is necessary for the public  
21 peace, health and safety that this act take effect  
22 immediately. \_\_\_\_\_

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