

Agency Instructions for Submitting Bill Analyses to the LFC 2026 Special Session

Each agency must use the standard form provided by LFC and described in these instructions when completing bill analyses. Each agency must submit analyses and attachments through the web portal at [agencyanalysis.nmlegis.gov](https://www.nmlegis.gov) within 24 hours of receiving LFC bill analysis requests. Separate step-by-step instructions on how to register and use the portal, along with the standard analysis form, are available at https://www.nmlegis.gov/Entity/LFC/Information_For_State_Agencies. The Department of Finance and Administration has also requested that each agency send copies of all bill analyses to billanalysis@dfa.nm.gov.

The analysis document must be uploaded as a PDF and the portal will automatically name the file based on the information provided by the agency.

Instructions for Completing the Agency Bill Analysis Form

In general, the following rules apply when completing an agency bill analysis:

1. Deadlines for analysis are critical. In general, agencies have 24 hours to complete analyses. However, shorter timeframes may apply in special cases (e.g., when committee substitutes are developed or toward the end of the session). If an agency does not respond in the time required, the lack of response will be cited in the bill analysis submitted to legislative committees.
2. On the morning after bill introduction or committee report containing an amendment or substitution, that bill or report will be available in HTML and Adobe PDF format at <http://www.nmlegis.gov/lcs/>. The PDF version will accurately match the original bill's page and line numbers.
3. Bill analyses are to be factual and should address all information requested on the form.
4. Provided below is further information concerning completion of the form. Please do not submit only a summary of the bill. In addition, do not attach a copy of the bill with your analysis.
5. Statements of opinion as to whether a bill is a good or bad piece of legislation are not to be included in the analysis. Technical or substantive problems and areas of concern should be noted in the analysis but not in the form of opinions. If you perceive a bill has serious problems and you want to express an opinion, please attach a separate note to the analyst.
6. A substitute bill should be treated as a new bill.

Form Completion

The agency bill analysis is divided into three sections.

Section I: General Information

Section I provides general information about the bill. Please be sure to note whether it is

House or Senate legislation and the type of legislation, along with the number as follows:

HB House Bill	SB Senate Bill
HCR House Concurrent Resolution	SCR Senate Concurrent Resolution
HR House Resolution	SR Senate Resolution
HJR House Joint Resolution	SJR Senate Joint Resolution
HJM House Joint Memorial	SJM Senate Joint Memorial
HM House Memorial	SM Senate Memorial

Indicate by an X whether the analysis is of the original bill, amendment, or substitute, and if this analysis is correcting an earlier analysis. In the blank following “Reviewing,” insert agency name and code.

Under “Short Title,” use the short title from the bill locator.

Section II: Fiscal Impact

Section II provides a brief overview of a bill’s fiscal impact. At least one table must be included in an agency analysis. In the tables, please state the numbers in thousands, e.g., \$100,000 should be stated \$100.0.

Appropriation Table

- Use only if an appropriation is made in the bill.
- Columns 1 and 2. Under the appropriate fiscal year, insert the amount actually appropriated by the bill. If an appropriation covers more than one fiscal year, enter the entire amount in the column that indicates the fiscal year in which it will begin. If a fiscal year is not associated with the appropriation, it becomes effective 90 days after constitutional adjournment, unless it is passed with an emergency clause. If a bill has an emergency clause, it becomes effective on signature and therefore has impact in the current fiscal year.
- Column 3. Recurring or Nonrecurring: If a bill provides one-time capital funding (e.g., construction of a building), the expense to the funding source is considered to be nonrecurring. The term nonrecurring should be used when this one-time impact affects the general fund or when bonds or other revenue sources are involved.

However, in the case of a bill appropriating money to construct a building, the hidden costs of utilities, maintenance, and so forth are recurring expenses. This is also true for large computer projects. A bill may appropriate money to implement a certain program. This would be a recurring expense because future appropriations, probably under the General Appropriation Act, would likely be required. Estimates concerning those ongoing expenses should be reflected in the Estimated Additional Operating Budget Impact Table, discussed in more detail below.

- Column 4. In this column, insert the fund from which the appropriation will come (e.g., general fund, road fund, severance tax bonding fund, etc.).

- If the appropriation duplicates or relates to an appropriation in the General Appropriation Act, indicate that in the text below the tables.

Revenue Table

This table must be filled out if provisions in the bill will increase or decrease revenues. For example, a bill concerning tax reduction or increase is a revenue bill, and this portion of Section II must be completed.

- Columns 1, 2 and 3. Estimated Revenue: Under the appropriate fiscal year, insert the estimated revenue impact.
- If the bill reduces revenues, place the number in parentheses. If the bill increases revenue, do not use parentheses.
- Column 4. If a bill provides for a one-time revenue impact, the revenue is considered to be nonrecurring or from surplus. The term nonrecurring is to be used when bonds or other revenue sources are involved.
- Column 5. In this column, insert the fund name for the fund affected by the revenue increase or decrease.

Estimated Additional Operating Budget Impact Table

This section requires the agency provide information regarding the impact of a proposed bill. If a program activity is mandated in the legislation and it contains no appropriation or an appropriation that is considered inadequate to effectively implement the program, enter only the amount needed in addition to any appropriation in the fiscal year columns as appropriate. Total costs and funds affected should be entered in the columns provided.

Every effort should be made to determine an actual dollar amount of the estimated fiscal impact. Also, if a bill has an impact in a fiscal year beyond those shown, please write future impact in the table and indicate the estimated amount of such impact and the fiscal year in which it will occur.

Three general types of entries can be made in this table:

- No fiscal impact;
- Actual dollar amount; or
- In cases where a bill has a fiscal impact, but the firm dollar amount cannot be provided, a range, a minimum, or a maximum can be used instead: \$xx to \$xx, Up to \$xx, More than \$xx.
- Only use “indeterminate” if the impact is minimal.

If the bill increases expenditures, please use the number without parentheses. If the bill decreases expenditures, place the number in parentheses.

Duplicates/Conflicts with/Companion to/Relates to: Following the Estimated Additional Operating Budget Impact table is an area to be filled in if the bill being analyzed affects another pending bill.

Duplication. This reference is made when two bills have an identical purpose. Each is worded identically, even though they have different sponsors and one is introduced in the House, the other in the Senate. As an example, House Bill 39 and Senate Bill 100 are identical. Normally you will recognize the duplication immediately upon receipt of the second bill, Senate Bill 100.

When completing the analysis on Senate Bill 100, make the following entries: Select the word duplicates and enter House Bill 39 in the space provided. Delete any other words that do not apply.

Conflict. Suppose Senate Bill 5 and Senate Bill 10 each affect the same area and section of law but have different purposes (e.g., it is obvious that if both bills are passed there would be a direct conflict in the law). This will usually be discovered when you receive the second bill, Senate Bill 10.

When completing the analysis on Senate Bill 10, make the following entries: Select the words conflict with and enter Senate Bill 5 in the space provided. Delete the words that do not apply.

Companionship. This reference applies to bills which are inseparable (i.e., one should not be passed without the other.) An example would be if House Bill 11 is passed, then House Bill 22 should also be passed. Here again, companionship will be recognizable upon reading the second bill, House Bill 22.

When completing the analysis on House Bill 22, make the following entries: Select the words companion to and enter House Bill 11 in the space provided. Delete the words that do not apply.

Relationship. This reference applies to bills which affect the same section of law or which relate to the same general subject matter but which do not fall under the categories of conflict, duplication or companionship. For example, Senate Bill 33 addresses magistrate retirement and Senate Bill 66 appropriates funds to equip magistrates' offices. There is no conflict, duplication or companionship; however, both bills relate to special appropriations for magistrates.

Please use some discretion with this category to assure that the relationships indicated are meaningful. For example, it is not useful to list 30 bills that deal with taxation. Of use would be to list four or five bills that deal with the same area of income tax. The existence of the relationship will be evident with the reading of the second bill, Senate Bill 66.

When completing the analysis on Senate Bill 66, make the following entries: Select the words relates to and enter Senate Bill 33 in the space provided.

If more than one category applies, stack list the categories:

Duplicates SB125

Relates to HB421

Conflicts with SB372

A more complete, narrative explanation of each category that applies should be included in Section III under the appropriate heading.

Section III: Narrative

Section III details pertinent information about the bill. At a minimum, Section III should include a summary of the bill and discussions on fiscal implications and significant issues. If the bill will impact the operations of the agencies, also discuss performance and administrative implications. Use other sections as needed.

For complex and lengthy bills, the Bill Summary narrative should be a section-by-section analysis of the bill.

The Fiscal Implications section should explain any figures inserted in a Section II table. Major assumptions underlying any fiscal impact cited should be documented. If additional operating budget impact is estimated, the underlying assumptions and calculations should be reported in this section.

LFC Requester:	
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AGENCY BILL ANALYSIS - 2026 REGULAR SESSION
WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO
AgencyAnalysis.nmlegis.gov and email to billanalysis@dfa.nm.gov
(Analysis must be uploaded as a PDF)

SECTION I: GENERAL INFORMATION

{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}

Date Prepared: _____ *Check all that apply:*
Bill Number: _____ Original Correction
 Amendment Substitute

Sponsor: _____ **Agency Name and Code**
Short Title: _____ **Number:** _____
Person Writing
Phone: _____ **Email** _____

SECTION II: FISCAL IMPACT

APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		

(Parenthesis () indicate expenditure decreases)

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		

(Parenthesis () indicate revenue decreases)

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
Total						

(Parenthesis () Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:
 Duplicates/Relates to Appropriation in the General Appropriation Act

SECTION III: NARRATIVE

BILL SUMMARY

Synopsis:

FISCAL IMPLICATIONS

Note: Major assumptions underlying fiscal impact should be documented.

Note: if additional operating budget impact is estimated, assumptions and calculations should be reported in this section.

SIGNIFICANT ISSUES

PERFORMANCE IMPLICATIONS

ADMINISTRATIVE IMPLICATIONS

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

TECHNICAL ISSUES

OTHER SUBSTANTIVE ISSUES

ALTERNATIVES

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

AMENDMENTS