

1 SENATE JOINT MEMORIAL 57

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010**

3 INTRODUCED BY

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10 A JOINT MEMORIAL

11 REQUESTING THE TAXATION AND REVENUE DEPARTMENT AND THE PUBLIC
12 REGULATION COMMISSION TO STUDY THE COSTS AND BENEFITS OF
13 REQUIRING ALL PROFESSIONAL AND BUSINESS LICENSEES AND
14 CERTIFICATE HOLDERS TO BE CURRENT ON TAX LIABILITY PAYMENTS AS
15 A CONDITION OF ISSUANCE OR RENEWAL OF LICENSES OR CERTIFICATES.

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17 WHEREAS, the state is experiencing a severe budget
18 shortfall that necessitates budget cuts and potential tax
19 increases; and

20 WHEREAS, thousands of professionals and businesses are
21 granted the privilege of conducting business in New Mexico
22 through licensing and state certification by the regulation and
23 licensing department and the public regulation commission; and

24 WHEREAS, liquor licensees are required to be current on
25 their tax liability payments as a condition of holding their

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1 licenses; and

2 WHEREAS, tax payment is the obligation and duty of every
3 corporation, business and professional in the state;

4 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
5 STATE OF NEW MEXICO that the taxation and revenue department
6 and the public regulation commission be requested to study the
7 costs and benefits of requiring all professional and business
8 licensees and certificate holders to be current on their tax
9 liability payments as a condition for obtaining and renewing
10 their professional or business licenses or certifications; and

11 BE IT FURTHER RESOLVED that the taxation and revenue
12 department report its findings and recommendations for
13 legislation to the appropriate legislative interim committees
14 of the legislature by December 1, 2010; and

15 BE IT FURTHER RESOLVED that a copy of this memorial be
16 transmitted to the secretary of taxation and revenue and the
17 public regulation commissioners.