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HOUSE BILL 59

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

INTRODUCED BY

Mimi Stewart

AN ACT

RELATING TO UNEMPLOYMENT COMPENSATION; ESTABLISHING A TEMPORARY
SCHEDULE FOR CONTRIBUTIONS.

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

SECTION 1. Section 51-1-11 NMSA 1978 (being Laws 2003,
Chapter 47, Section 11, as amended) is amended to read:

"51-1-11. FUTURE RATES BASED ON BENEFIT EXPERIENCE.--

A. The division shall maintain a separate account
for each contributing employer and shall credit the
contributing employer's account with all contributions paid by
that employer under the Unemployment Compensation Law. Nothing
in the Unemployment Compensation Law shall be construed to
grant an employer or individuals in the employer's service
prior claims or rights to the amounts paid by the employer into
the fund.

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1 B. Benefits paid to an individual shall be charged
2 against the accounts of the individual's base-period employers
3 on a pro rata basis according to the proportion of the
4 individual's total base-period wages received from each
5 employer, except that no benefits paid to a claimant as
6 extended benefits under the provisions of Section 51-1-48 NMSA
7 1978 shall be charged to the account of any base-period
8 employer who is not on a reimbursable basis and who is not a
9 governmental entity and, except as the secretary shall by rule
10 prescribe otherwise, in the case of benefits paid to an
11 individual who:

12 (1) left the employ of a base-period employer
13 who is not on a reimbursable basis voluntarily without good
14 cause in connection with the individual's employment;

15 (2) was discharged from the employment of a
16 base-period employer who is not on a reimbursable basis for
17 misconduct connected with the individual's employment;

18 (3) is employed part time by a base-period
19 employer who is not on a reimbursable basis and who continues
20 to furnish the individual the same part-time work while the
21 individual is separated from full-time work for a
22 nondisqualifying reason; or

23 (4) received benefits based upon wages earned
24 from a base-period employer who is not on a reimbursable basis
25 while attending approved training or school on a full-time

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1 basis under the provisions of Subsection E of Section 51-1-5
2 NMSA 1978.

3 C. The division shall not charge a contributing or
4 reimbursing base-period employer's account with any portion of
5 benefit amounts that the division can bill to or recover from
6 the federal government as either regular or extended benefits.

7 D. The division shall not charge a contributing
8 base-period employer's account with any portion of benefits
9 paid to an individual for dependent allowance or because the
10 individual to whom benefits are paid:

11 (1) separated from employment due to domestic
12 abuse, as "domestic abuse" is defined in Section 40-13-2 NMSA
13 1978;

14 (2) is enrolled in approved training or is
15 attending school on a full-time basis; or

16 (3) voluntarily left work to relocate because
17 of a spouse, who is in the military service of the United
18 States or the New Mexico national guard, receiving permanent
19 change of station orders, activation orders or unit deployment
20 orders.

21 E. All contributions to the fund shall be pooled
22 and available to pay benefits to any individual entitled
23 thereto, irrespective of the source of the contributions.

24 F. For each calendar year, if, as of the
25 computation date for that year, an employer's account has been

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1 chargeable with benefits throughout the preceding thirty-six
2 months, the secretary shall classify the employer in accordance
3 with its actual experience of benefits charged against its
4 accounts. For such an employer, the contribution rate shall be
5 determined pursuant to Subsection I of this section on the
6 basis of the employer's record and the condition of the fund as
7 of the computation date for the calendar year. If, as of the
8 computation date for a calendar year, an employer's account has
9 not been chargeable with benefits throughout the preceding
10 thirty-six months, the contribution rate for that employer for
11 the calendar year shall be two percent, except that:

12 (1) an individual, type of organization or
13 employing unit that acquires all or part of the trade or
14 business of another employing unit, pursuant to Paragraphs (2)
15 and (3) of Subsection E of Section 51-1-42 NMSA 1978, that has
16 a rate of contribution less than two percent shall be entitled
17 to the transfer of the reduced rate to the extent permitted
18 under Subsection H of this section;

19 (2) an employer that, at the time of
20 establishing an account, is in business in another state or
21 states and that is not currently doing business in New Mexico
22 may elect, pursuant to Paragraph (3) of this subsection, to
23 receive a beginning contribution rate of two percent or a
24 contribution rate based on the current contribution rate
25 schedule in Paragraph (4) of Subsection I of this section,

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1 whichever is lower, if:

2 (a) the employer has been in operation
3 in the other state or states for at least three years
4 immediately preceding the date of becoming a liable employer in
5 New Mexico, throughout which an individual in the employer's
6 employ could have received benefits if eligible; and

7 (b) the employer provides the
8 authenticated account history as defined by rule of the
9 secretary from information accumulated from operations in the
10 other state or all the other states to compute a current New
11 Mexico rate; and

12 (3) the election authorized in Paragraph (2)
13 of this subsection shall be made in writing within thirty days
14 after receiving notice of New Mexico liability and, if not made
15 timely, a two percent rate will be assigned; if the election is
16 made timely, the employer's account will receive the lesser of
17 the computed rate determined by the condition of the account
18 for the computation date immediately preceding the New Mexico
19 liable date, or two percent; rates for subsequent years will be
20 determined by the condition of the account for the computation
21 date.

22 G. An employer may make voluntary payments in
23 addition to the contributions required under the Unemployment
24 Compensation Law, which shall be credited to the employer's
25 account in accordance with department rule. The voluntary

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1 payments shall be included in the employer's account as of the
2 employer's most recent computation date if they are made on or
3 before the following March 1. Voluntary payments when accepted
4 from an employer shall not be refunded in whole or in part.

5 H. In the case of a transfer of an employing
6 enterprise, notwithstanding any other provision of law, the
7 experience history of the transferred enterprise shall be
8 transferred from the predecessor employer to the successor
9 under the following conditions and in accordance with the
10 applicable rules of the secretary:

11 (1) as used in this subsection:

12 (a) "employing enterprise" means a
13 business activity engaged in by a contributing employing unit
14 in which one or more persons have been employed within the
15 current or the three preceding calendar quarters. An
16 "employing enterprise" includes the employer's work force;

17 (b) "predecessor" means the owner and
18 operator of an employing enterprise immediately prior to the
19 transfer of such enterprise;

20 (c) "successor" means any person that
21 acquires an employing enterprise and continues to operate such
22 business entity;

23 (d) "experience history" means the
24 experience rating record and reserve account, including the
25 actual contributions, benefit charges and payroll experience of

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1 the employing enterprise;

2 (e) "common ownership" means that two or
3 more businesses are substantially owned, managed or controlled
4 by the same person or persons;

5 (f) "knowingly" means having actual
6 knowledge of or acting with deliberate ignorance of or reckless
7 disregard for the prohibition involved; and

8 (g) "violates or attempts to violate"
9 includes an intent to evade, a misrepresentation or a willful
10 nondisclosure;

11 (2) except as otherwise provided in this
12 subsection, for the purpose of this subsection, two or more
13 employers who are parties to or the subject of any transaction
14 involving the transfer of an employing enterprise shall be
15 deemed to be a single employer and the experience history of
16 the employing enterprise shall be transferred to the successor
17 employer if the successor employer has acquired by the
18 transaction all of the business enterprises of the predecessor;
19 provided that:

20 (a) all contributions, interest and
21 penalties due from the predecessor employer have been paid;

22 (b) notice of the transfer has been
23 given in accordance with the rules of the secretary during the
24 calendar year of the transaction transferring the employing
25 enterprise or the date of the actual transfer of control and

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1 operation of the employing enterprise;

2 (c) the successor shall notify the
3 division of the acquisition on or before the due date of the
4 successor's first wage and contribution report. If the
5 successor employer fails to notify the division of the
6 acquisition within this time limit, the division, when it
7 receives actual notice, shall effect the transfer of the
8 experience history and applicable rate of contribution
9 retroactively to the date of the acquisition, and the successor
10 shall pay a penalty of fifty dollars (\$50.00); and

11 (d) where the transaction involves only
12 a merger, consolidation or other form of reorganization without
13 a substantial change in the ownership and controlling interest
14 of the business entity, as determined by the secretary, the
15 limitations on transfers stated in Subparagraphs (a), (b) and
16 (c) of this paragraph shall not apply. A party to a merger,
17 consolidation or other form of reorganization described in this
18 subparagraph shall not be relieved of liability for any
19 contributions, interest or penalties due and owing from the
20 employing enterprise at the time of the merger, consolidation
21 or other form of reorganization;

22 (3) the applicable experience history may be
23 transferred to the successor in the case of a partial transfer
24 of an employing enterprise if the successor has acquired one or
25 more of the several employing enterprises of a predecessor but

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1 not all of the employing enterprises of the predecessor and
2 each employing enterprise so acquired was operated by the
3 predecessor as a separate store, factory, shop or other
4 separate employing enterprise and the predecessor, throughout
5 the entire period of the contribution with liability applicable
6 to each enterprise transferred, has maintained and preserved
7 payroll records that, together with records of contribution
8 liability and benefit chargeability, can be separated by the
9 parties from the enterprises retained by the predecessor to the
10 satisfaction of the secretary or the secretary's delegate. A
11 partial experience history transfer will be made only if the
12 successor:

13 (a) notifies the division of the
14 acquisition, in writing, not later than the due date of the
15 successor's first quarterly wage and contribution report after
16 the effective date of the acquisition;

17 (b) files an application provided by the
18 division that contains the endorsement of the predecessor
19 within thirty days from the delivery or mailing of such
20 application by the division to the successor's last known
21 address; and

22 (c) files with the application a Form
23 ES903A or its equivalent with a schedule of the name and social
24 security number of and the wages paid to and the contributions
25 paid for each employee for the three and one-half year period

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1 preceding the computation date as defined in Subparagraph (d)
2 of Paragraph (3) of Subsection I of this section through the
3 date of transfer or such lesser period as the enterprises
4 transferred may have been in operation. The application and
5 Form ES903A shall be supported by the predecessor's permanent
6 employment records, which shall be available for audit by the
7 division. The application and Form ES903A shall be reviewed by
8 the division and, upon approval, the percentage of the
9 predecessor's experience history attributable to the
10 enterprises transferred shall be transferred to the successor.
11 The percentage shall be obtained by dividing the taxable
12 payrolls of the transferred enterprises for such three and one-
13 half year period preceding the date of computation or such
14 lesser period as the enterprises transferred may have been in
15 operation by the predecessor's entire payroll;

16 (4) if, at the time of a transfer of an
17 employing enterprise in whole or in part, both the predecessor
18 and the successor are under common ownership, then the
19 experience history attributable to the transferred business
20 shall also be transferred to and combined with the experience
21 history attributable to the successor employer. The rates of
22 both employers shall be recalculated and made effective
23 immediately upon the date of the transfer;

24 (5) whenever a person, who is not currently an
25 employer, acquires the trade or business of an employing

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1 enterprise, the experience history of the acquired business
2 shall not be transferred to the successor if the secretary or
3 the secretary's designee finds that the successor acquired the
4 business solely or primarily for the purpose of obtaining a
5 lower rate of contributions. Instead, the successor shall be
6 assigned the applicable new employer rate pursuant to this
7 section. In determining whether the business was acquired
8 solely or primarily for the purpose of obtaining a lower rate
9 of contribution, the secretary or the secretary's designee
10 shall consider:

11 (a) the cost of acquiring the business;

12 (b) whether the person continued the
13 business enterprise of the acquired business;

14 (c) how long such business enterprise
15 was continued; and

16 (d) whether a substantial number of new
17 employees were hired for performance of duties unrelated to
18 those that the business activity conducted prior to
19 acquisition;

20 (6) if, following a transfer of experience
21 history pursuant to this subsection, the department determines
22 that a substantial purpose of the transfer of the employing
23 enterprise was to obtain a reduced liability for contributions,
24 then the experience rating accounts of the employers involved
25 shall be combined into a single account and a single rate

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1 assigned to the combined account;

2 (7) the secretary shall adopt such rules as
3 are necessary to interpret and carry out the provisions of this
4 subsection, including rules that:

5 (a) describe how experience history is
6 to be transferred; and

7 (b) establish procedures to identify the
8 type of transfer or acquisition of an employing enterprise; and

9 (8) a person who knowingly violates or
10 attempts to violate a rule adopted pursuant to Paragraph (7) of
11 this subsection, who transfers or acquires, or attempts to
12 transfer or acquire, an employing enterprise for the sole or
13 primary purpose of obtaining a reduced liability for
14 contributions or who knowingly advises another person to
15 violate a rule adopted pursuant to Paragraph (7) of this
16 subsection or to transfer or acquire an employing enterprise
17 for the sole or primary purpose of obtaining a reduced
18 liability for contributions is guilty of a misdemeanor and
19 shall be punished by a fine of not less than one thousand five
20 hundred dollars (\$1,500) or more than three thousand dollars
21 (\$3,000) or, if an individual, by imprisonment for a definite
22 term not to exceed ninety days or both. In addition, such a
23 person shall be subject to the following civil penalty imposed
24 by the secretary:

25 (a) if the person is an employer, the

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1 person shall be assigned the highest contribution rate
2 established by the provisions of this section for the calendar
3 year in which the violation occurs and the three subsequent
4 calendar years; provided that, if the difference between the
5 increased penalty rate and the rate otherwise applicable would
6 be less than two percent of the employer's payroll, the
7 contribution rate shall be increased by two percent of the
8 employer's payroll for the calendar year in which the violation
9 occurs and the three subsequent calendar years; or

10 (b) if the person is not an employer,
11 the secretary may impose a civil penalty not to exceed three
12 thousand dollars (\$3,000).

13 I. For each calendar year, if, as of the
14 computation date for that year, an employer's account has been
15 chargeable with benefits throughout the preceding thirty-six
16 months, the contribution rate for that employer shall be
17 determined as follows:

18 (1) the total assets in the fund and the total
19 of the last annual payrolls of all employers subject to
20 contributions as of the computation date for each year shall be
21 determined. These annual totals are here called "the fund" and
22 "total payrolls". For each year, the "reserve" of each
23 employer shall be fixed by the excess of the employer's total
24 contributions over total benefit charges computed as a
25 percentage of the employer's average payroll reported for

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1 contributions. The determination of each employer's annual
2 rate, computed as of the computation date for each calendar
3 year, shall be made by matching the employer's reserve as shown
4 in the reserve column with the corresponding rate in the rate
5 column of the applicable rate schedule of the table provided in
6 Paragraph (4) [~~or (5)~~] of this subsection;

7 (2) for each calendar year after [2011]
8 2012, except as otherwise provided, each employer's rate shall
9 be the corresponding rate in:

10 (a) Contribution Schedule 0 of the
11 table provided in Paragraph (4) of this subsection if the fund
12 equals at least two and three-tenths percent of the total
13 payrolls;

14 (b) Contribution Schedule 1 of the
15 table provided in Paragraph (4) of this subsection if the fund
16 equals less than two and three-tenths percent but not less
17 than one and seven-tenths percent of the total payrolls;

18 (c) Contribution Schedule 2 of the
19 table provided in Paragraph (4) of this subsection if the fund
20 equals less than one and seven-tenths percent but not less
21 than one and three-tenths percent of the total payrolls;

22 (d) Contribution Schedule 3 of the
23 table provided in Paragraph (4) of this subsection if the fund
24 equals less than one and three-tenths percent but not less
25 than one percent of the total payrolls;

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1 (e) Contribution Schedule 4 of the
2 table provided in Paragraph (4) of this subsection if the fund
3 equals less than one percent but not less than seven-tenths
4 percent of the total payrolls;

5 (f) Contribution Schedule 5 of the
6 table provided in Paragraph (4) of this subsection if the fund
7 equals less than seven-tenths percent but not less than three-
8 tenths percent of the total payrolls; or

9 (g) Contribution Schedule 6 of the
10 table provided in Paragraph (4) of this subsection if the fund
11 equals less than three-tenths percent of the total payrolls;

12 (3) as used in this section:

13 (a) "annual payroll" means the total
14 amount of remuneration from an employer for employment during
15 a twelve-month period ending on a computation date, and
16 "average payroll" means the average of the last three annual
17 payrolls;

18 (b) "base-period wages" means the wages
19 of an individual for insured work during the individual's base
20 period on the basis of which the individual's benefit rights
21 were determined;

22 (c) "base-period employers" means the
23 employers of an individual during the individual's base
24 period; and

25 (d) "computation date" for each

1 calendar year means the close of business on June 30 of the
 2 preceding calendar year;

3 (4) table of employer reserves and
 4 contribution rate schedules:

| 5 Employer | Contribution | Contribution | Contribution | Contribution |
|--------------------|--------------|--------------|--------------|--------------|
| 6 Reserve | Schedule 0 | Schedule 1 | Schedule 2 | Schedule 3 |
| 7 10.0% and over | 0.03% | 0.05% | 0.1% | 0.6% |
| 8 9.0%-9.9% | 0.06% | 0.1% | 0.2% | 0.9% |
| 9 8.0%-8.9% | 0.09% | 0.2% | 0.4% | 1.2% |
| 10 7.0%-7.9% | 0.10% | 0.4% | 0.6% | 1.5% |
| 11 6.0%-6.9% | 0.30% | 0.6% | 0.8% | 1.8% |
| 12 5.0%-5.9% | 0.50% | 0.8% | 1.1% | 2.1% |
| 13 4.0%-4.9% | 0.80% | 1.1% | 1.4% | 2.4% |
| 14 3.0%-3.9% | 1.20% | 1.4% | 1.7% | 2.7% |
| 15 2.0%-2.9% | 1.50% | 1.7% | 2.0% | 3.0% |
| 16 1.0%-1.9% | 1.80% | 2.0% | 2.4% | 3.3% |
| 17 0.9%-0.0% | 2.40% | 2.4% | 3.3% | 3.6% |
| 18 (-0.1%)-(-0.5%) | 3.30% | 3.3% | 3.6% | 3.9% |
| 19 (-0.5%)-(-1.0%) | 4.20% | 4.2% | 4.2% | 4.2% |
| 20 (-1.0%)-(-2.0%) | 5.00% | 5.0% | 5.0% | 5.0% |
| 21 Under (-2.0%) | 5.40% | 5.4% | 5.4% | 5.4% |

| 22 Employer | Contribution | Contribution | Contribution |
|-------------------|--------------|--------------|--------------|
| 23 Reserve | Schedule 4 | Schedule 5 | Schedule 6 |
| 24 10.0% and over | 0.9% | 1.2% | 2.7% |
| 25 9.0%-9.9% | 1.2% | 1.5% | 2.7% |

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| | | | | |
|----|--|------|------|-------|
| 1 | 8.0%-8.9% | 1.5% | 1.8% | 2.7% |
| 2 | 7.0%-7.9% | 1.8% | 2.1% | 2.7% |
| 3 | 6.0%-6.9% | 2.1% | 2.4% | 2.7% |
| 4 | 5.0%-5.9% | 2.4% | 2.7% | 3.0% |
| 5 | 4.0%-4.9% | 2.7% | 3.0% | 3.3% |
| 6 | 3.0%-3.9% | 3.0% | 3.3% | 3.6% |
| 7 | 2.0%-2.9% | 3.3% | 3.6% | 3.9% |
| 8 | 1.0%-1.9% | 3.6% | 3.9% | 4.2% |
| 9 | 0.9%-0.0% | 3.9% | 4.2% | 4.5% |
| 10 | (-0.1%)-(-0.5%) | 4.2% | 4.5% | 4.8% |
| 11 | (-0.5%)-(-1.0%) | 4.5% | 4.8% | 5.1% |
| 12 | (-1.0%)-(-2.0%) | 5.0% | 5.1% | 5.3% |
| 13 | Under (-2.0%) | 5.4% | 5.4% | 5.4%; |
| 14 | [(5) from July 1, 2010 through December 31, | | | |
| 15 | 2010, each employer making contributions pursuant to this | | | |
| 16 | subsection shall make a contribution at the rate specified in | | | |
| 17 | Contribution Schedule 0; and | | | |
| 18 | (6)] <u>(5)</u> from January 1, 2011 through | | | |
| 19 | [December 31] <u>June 30</u> , 2011, each employer making | | | |
| 20 | contributions pursuant to this subsection shall make a | | | |
| 21 | contribution at the rate specified in Contribution Schedule 1; | | | |
| 22 | <u>and</u> | | | |
| 23 | <u>(6) from July 1, 2011 through December 31,</u> | | | |
| 24 | <u>2012, each employer making contributions pursuant to this</u> | | | |
| 25 | <u>subsection shall make a contribution at the rate specified in</u> | | | |

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1 Contribution Schedule 2.

2 J. The division shall promptly notify each
3 employer of the employer's rate of contributions as determined
4 for any calendar year pursuant to this section. Such
5 notification shall include the amount determined as the
6 employer's average payroll, the total of all of the employer's
7 contributions paid on the employer's behalf and credited to
8 the employer's account for all past years and total benefits
9 charged to the employer's account for all such years. Such
10 determination shall become conclusive and binding upon the
11 employer unless, within thirty days after the mailing of
12 notice thereof to the employer's last known address or in the
13 absence of mailing, within thirty days after the delivery of
14 such notice, the employer files an application for review and
15 redetermination, setting forth the employer's reason therefor.
16 The employer shall be granted an opportunity for a fair
17 hearing in accordance with rules prescribed by the secretary,
18 but an employer shall not have standing, in any proceeding
19 involving the employer's rate of contributions or contribution
20 liability, to contest the chargeability to the employer's
21 account of any benefits paid in accordance with a
22 determination, redetermination or decision pursuant to Section
23 51-1-8 NMSA 1978, except upon the ground that the services on
24 the basis of which such benefits were found to be chargeable
25 did not constitute services performed in employment for the

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1 employer and only in the event that the employer was not a
2 party to such determination, redetermination or decision, or
3 to any other proceedings under the Unemployment Compensation
4 Law in which the character of such services was determined.
5 The employer shall be promptly notified of the decision on the
6 employer's application for redetermination, which shall become
7 final unless, within fifteen days after the mailing of notice
8 thereof to the employer's last known address or in the absence
9 of mailing, within fifteen days after the delivery of such
10 notice, further appeal is initiated pursuant to Subsection D
11 of Section 51-1-8 NMSA 1978.

12 K. The division shall provide each contributing
13 employer, within ninety days of the end of each calendar
14 quarter, a written determination of benefits chargeable to the
15 employer's account. Such determination shall become
16 conclusive and binding upon the employer for all purposes
17 unless, within thirty days after the mailing of the
18 determination to the employer's last known address or in the
19 absence of mailing, within thirty days after the delivery of
20 such determination, the employer files an application for
21 review and redetermination, setting forth the employer's
22 reason therefor. The employer shall be granted an opportunity
23 for a fair hearing in accordance with rules prescribed by the
24 secretary, but an employer shall not have standing in any
25 proceeding involving the employer's contribution liability to

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1 contest the chargeability to the employer's account of any
2 benefits paid in accordance with a determination,
3 redetermination or decision pursuant to Section 51-1-8 NMSA
4 1978, except upon the ground that the services on the basis of
5 which such benefits were found to be chargeable did not
6 constitute services performed in employment for the employer
7 and only in the event that the employer was not a party to
8 such determination, redetermination or decision, or to any
9 other proceedings under the Unemployment Compensation Law in
10 which the character of such services was determined. The
11 employer shall be promptly notified of the decision on the
12 employer's application for redetermination, which shall become
13 final unless, within fifteen days after the mailing of notice
14 thereof to the employer's last known address or in the absence
15 of mailing, within fifteen days after the delivery of such
16 notice, further appeal is initiated pursuant to Subsection D
17 of Section 51-1-8 NMSA 1978.

18 L. The contributions, together with interest and
19 penalties thereon imposed by the Unemployment Compensation
20 Law, shall not be assessed nor shall action to collect the
21 same be commenced more than four years after a report showing
22 the amount of the contributions was due. In the case of a
23 false or fraudulent contribution report with intent to evade
24 contributions or a willful failure to file a report of all
25 contributions due, the contributions, together with interest

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1 and penalties thereon, may be assessed or an action to collect
2 such contributions may be begun at any time. Before the
3 expiration of such period of limitation, the employer and the
4 secretary may agree in writing to an extension thereof and the
5 period so agreed on may be extended by subsequent agreements
6 in writing. In any case where the assessment has been made
7 and action to collect has been commenced within four years of
8 the due date of any contribution, interest or penalty,
9 including the filing of a warrant of lien by the secretary
10 pursuant to Section 51-1-36 NMSA 1978, such action shall not
11 be subject to any period of limitation.

12 M. The secretary shall correct any error in the
13 determination of an employer's rate of contribution during the
14 calendar year to which the erroneous rate applies,
15 notwithstanding that notification of the employer's rate of
16 contribution may have been issued and contributions paid
17 pursuant to the notification. Upon issuance by the division
18 of a corrected rate of contribution, the employer shall have
19 the same rights to review and redetermination as provided in
20 Subsection J of this section.

21 N. Any interest required to be paid on advances to
22 this state's unemployment compensation fund under Title 12 of
23 the Social Security Act shall be paid in a timely manner as
24 required under Section 1202 of Title 12 of the Social Security
25 Act and shall not be paid, directly or indirectly, by the

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underscored material = new
[bracketed material] = delete

1 state from amounts in the state's unemployment compensation
2 fund."

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