

1 SENATE JOINT MEMORIAL 25

2 **50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011**

3 INTRODUCED BY

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10 A JOINT MEMORIAL

11 REQUESTING THE TAXATION AND REVENUE DEPARTMENT TO CONDUCT
12 AUDITS OF INCOME TAX RETURNS OF OUTFITTERS, GUIDES AND
13 LANDOWNERS WHO RECEIVE PAYMENTS FROM THE DEPARTMENT OF GAME AND
14 FISH TO HELP DETERMINE THE COSTS AND BENEFITS OF HUNTING TO THE
15 STATE AND ITS TAXPAYERS.

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17 WHEREAS, the hunting industry maintains that hunting and
18 fishing, like the film industry, bring significant economic
19 benefits to the state relative to the investment made by the
20 state; and

21 WHEREAS, professional guides and outfitters and select
22 landowners receive direct income from state game commission
23 policies; and

24 WHEREAS, New Mexico residents who are hunters are
25 discriminated against by the current structure of hunting

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1 policies, which favor nonresident hunters;

2 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
3 STATE OF NEW MEXICO that the taxation and revenue department be
4 requested to conduct audits and a systematic evaluation of
5 income tax returns of guides, outfitters and landowners who
6 claim income from hunting in order to help the legislature
7 assess the costs and benefits of hunting to the state and its
8 taxpayers; and

9 BE IT FURTHER RESOLVED that a copy of this memorial be
10 transmitted to the secretary of taxation and revenue.