

**FIFTY-THIRD LEGISLATURE
FIRST SESSION, 2017**

March 10, 2017

Mr. Speaker:

Your **TAXATION AND REVENUE COMMITTEE**, to whom has been referred

SENATE BILL 181

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

1. On page 1, line 12, before the period, insert "AND ESTABLISHING THE PRIORITY OF ITS CLAIMS".
2. On page 3, line 11, after the comma, insert "originated and".
3. On page 4, between lines 5 and 6, insert the following new section:

"SECTION 2. Section 7-2C-11 NMSA 1978 (being Laws 1985, Chapter 106, Section 11, as amended by Laws 2006, Chapter 52, Section 4 and by Laws 2006, Chapter 53, Section 4) is amended to read:

"7-2C-11. PRIORITY OF CLAIMS.--

A. Claims of the department take precedence over the claim of any competing claimant agency, whether the department asserts a claim or sets off an asserted debt under the provisions of the Tax Refund Intercept Program Act or under the provisions of any other law that authorizes the department to apply amounts of tax owed against any refund due an individual pursuant to the Income Tax Act.

B. After claims of the department, claims shall take priority in the following order before claims of any competing claimant agency:

(1) claims of the human services department resulting from child support enforcement liabilities;

(2) claims of the human services department resulting from medical support liabilities;

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(3) claims resulting from educational loans made under the Educational Assistance Act;

(4) claims of the human services department resulting from [~~AFDC~~] temporary assistance for needy families liabilities;

(5) claims of the human services department resulting from [~~food stamp~~] supplemental nutrition assistance program liabilities;

(6) claims of the [~~employment security division of the labor~~] workforce transition services division of the workforce solutions department arising under the Unemployment Compensation Law;

(7) claims of a district court for fines, fees or costs owed to that court;

(8) claims of a magistrate court for fines, fees or costs owed to that court;

(9) claims of the Bernalillo county metropolitan court for fines, fees or costs owed to that court;

(10) claims of a municipal court for fines, fees or costs owed to that court; [~~and~~]

(11) claims of the workers' compensation administration arising under the Workers' Compensation Act or the Workers' Compensation Administration Act; and

(12) claims from educational loans made by the higher education department."

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Respectfully submitted,

Carl Trujillo, Acting Chairman

Adopted _____
(Chief Clerk)

Not Adopted _____
(Chief Clerk)

Date _____

The roll call vote was 13 For 0 Against
Yes: 13
No: 0
Excused: Trujillo, J.
Absent: Martinez, J, Roybal Caballero

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