

HOUSE HEALTH AND HUMAN SERVICES COMMITTEE SUBSTITUTE FOR
HOUSE BILL 272

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

AN ACT

RELATING TO HEALTH; ENACTING THE EASY ENROLLMENT ACT;
ESTABLISHING THE EASY ENROLLMENT PROGRAM; REQUIRING REVISION OF
STATE INCOME TAX FORMS TO ALLOW TAXPAYERS TO CONSENT TO
PROVISION OF CERTAIN INFORMATION PERTAINING TO ENROLLMENT IN
CERTAIN HEALTH COVERAGE PROGRAMS; ALLOWING THE HEALTH INSURANCE
EXCHANGE TO ENROLL CONSENTING TAXPAYERS IN QUALIFIED HEALTH
PLANS UNDER CERTAIN CIRCUMSTANCES; PROVIDING AN EXCEPTION TO
CONFIDENTIALITY FOR CERTAIN TAX RETURN INFORMATION.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--Sections 1
through 5 of this act may be cited as the "Easy Enrollment
Act".

SECTION 2. [NEW MATERIAL] DEFINITIONS.--As used in the
Easy Enrollment Act:

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1 A. "exchange" means the New Mexico health insurance
2 exchange, composed of an exchange for the individual market and
3 a small business health options program or small business
4 health options exchange under a single governance and
5 administrative structure;

6 B. "health coverage program" means medicaid, health
7 care coverage available through the federal children's health
8 insurance program, a qualified health plan available through
9 the exchange pursuant to the New Mexico Health Insurance
10 Exchange Act or a health plan available through the New Mexico
11 medical insurance pool pursuant to the Medical Insurance Pool
12 Act;

13 C. "insurance-relevant information" means
14 information pertaining to the insurance enrollment status of a
15 taxpayer or members of a taxpayer's household and that is
16 derived or obtained from the taxpayer's state income tax
17 return; provided that information is limited to that
18 information necessary to assess the eligibility of the taxpayer
19 or members of the taxpayer's household for health coverage
20 programs and includes:

- 21 (1) modified adjusted gross income;
22 (2) household size;
23 (3) claimed dependents; and
24 (4) contact information and identifying
25 information necessary to assess health care coverage program

1 eligibility and used to match against relevant third-party data
2 sources;

3 D. "medicaid" means the joint federal-state health
4 coverage program pursuant to Title 19 or Title 21 of the
5 federal Social Security Act, as amended, and the rules
6 promulgated pursuant to that act;

7 E. "qualified health plan" means a health plan that
8 has in effect a certification from the superintendent of
9 insurance that meets the standards set forth in applicable
10 federal and state law and rules as well as any additional
11 requirements established by the board of directors of the
12 exchange pursuant to the New Mexico Health Insurance Exchange
13 Act; and

14 F. "taxpayer" means an individual subject to the
15 tax imposed pursuant to the Income Tax Act.

16 SECTION 3. [NEW MATERIAL] EASY ENROLLMENT PROGRAM--
17 ESTABLISHMENT--PURPOSE.--The "easy enrollment program" is
18 established to, in accordance with the provisions of the Easy
19 Enrollment Act:

20 A. facilitate identification of taxpayers and
21 members of the taxpayers' households who are uninsured;

22 B. provide taxpayers with a method to consent to
23 the taxation and revenue department's provision of insurance-
24 relevant information to the exchange for the purpose of
25 assessing eligibility for health coverage programs;

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1 C. provide for notification to taxpayers regarding
2 their eligibility or eligibility of their household members for
3 health coverage programs; and

4 D. facilitate enrollment in health coverage
5 programs.

6 SECTION 4. [NEW MATERIAL] TAXATION AND REVENUE DEPARTMENT
7 DUTIES--INCOME TAX FORM REVISION--TAXPAYER CONSENT.--

8 A. The secretary of taxation and revenue shall
9 revise the state income tax form to allow a taxpayer to:

10 (1) identify whether the taxpayer or members
11 of the taxpayer's household are uninsured; and

12 (2) provide the taxpayer's consent to provide
13 to the exchange:

14 (a) the taxpayer's insurance-relevant
15 information; and

16 (b) information on any consent provided
17 by the taxpayer pursuant to this paragraph.

18 B. If the exchange provides for enrollment of a
19 taxpayer or a taxpayer's household member pursuant to Section 5
20 of the Easy Enrollment Act, the secretary of taxation and
21 revenue shall additionally include on the state income tax form
22 a space to allow a taxpayer to provide to the exchange:

23 (1) the taxpayer's consent to enroll:

24 (a) the taxpayer in a qualified health
25 plan for which the taxpayer would not be charged a premium; or

1 (b) members of the taxpayer's household
 2 in a qualified health plan for which those members would not be
 3 charged a premium if: 1) coverage by the qualified health plan
 4 is available to those household members; and 2) the taxpayer
 5 has legal authority to consent to enroll those household
 6 members; and

7 (2) information on any consent provided by the
 8 taxpayer pursuant to this subsection.

9 C. The taxation and revenue department shall
 10 forward to the exchange:

11 (1) the taxpayer's insurance-relevant
 12 information if, on the taxpayer's state income tax form, the
 13 taxpayer elects to provide the taxpayer's insurance-relevant
 14 information to the exchange pursuant to Subsection B of this
 15 section; and

16 (2) information on any consent by a taxpayer
 17 provided pursuant to this section if the taxpayer agrees to
 18 provide information on that consent to the exchange in
 19 accordance with this section.

20 SECTION 5. [NEW MATERIAL] NEW MEXICO HEALTH INSURANCE
 21 EXCHANGE DUTIES.--

22 A. Upon receipt of a taxpayer's insurance-relevant
 23 information from the taxation and revenue department, the
 24 exchange shall assess the taxpayer's eligibility or the
 25 eligibility of members of the taxpayer's household for health

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1 coverage programs. If the required insurance-relevant
2 information is insufficient to assess the eligibility of the
3 taxpayer or of the members of the taxpayer's household for
4 those health coverage programs, the exchange may request
5 additional information from the taxpayer.

6 B. If the exchange assesses that a taxpayer or a
7 member of the taxpayer's household is eligible for a qualified
8 health plan available through the exchange pursuant to the New
9 Mexico Health Insurance Exchange Act, the exchange shall
10 provide the taxpayer with information on:

11 (1) qualified health plans available to the
12 taxpayer or member of the taxpayer's household through the
13 exchange;

14 (2) specific enrollment instructions for each
15 of those qualified health plans available to the taxpayer or
16 taxpayer's household; and

17 (3) the federal premium assistance credit
18 provided pursuant to 26 U.S.C. 36B.

19 C. If a taxpayer informs the exchange that the
20 taxpayer is interested in enrolling in a qualified health plan
21 for which the taxpayer or a member of the taxpayer's household
22 is eligible, the exchange shall provide the taxpayer with a
23 special enrollment period pursuant to the provisions of Section
24 59A-23F-6.1 NMSA 1978.

25 D. The exchange may enroll a taxpayer or the

1 taxpayer's household member in a qualified health plan for
2 which that person is eligible and for which that person would
3 not be charged a premium; provided that the required consent
4 under the required legal authority is made pursuant to Section
5 4 of the Easy Enrollment Act.

6 E. When, pursuant to this section, a taxpayer
7 enrolls or is enrolled in a qualified health plan available
8 through the exchange, the exchange shall:

9 (1) ensure that coverage begins within the
10 time period required by law; and

11 (2) provide the taxpayer with at least an
12 annual reminder of the need for the taxpayer to notify the
13 exchange of any change in household circumstances applicable to
14 health care coverage of the taxpayer or the taxpayer's
15 household member.

16 F. If the exchange assesses that a taxpayer or a
17 member of the taxpayer's household may be eligible for:

18 (1) medicaid or for health care coverage
19 pursuant to the children's health insurance program, the
20 exchange shall inform the taxpayer of that potential
21 eligibility and refer the taxpayer to the human services
22 department for enrollment purposes; or

23 (2) a health plan available through the New
24 Mexico medical insurance pool pursuant to the Medical Insurance
25 Pool Act, the exchange shall inform the taxpayer of that

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1 potential eligibility and refer the taxpayer to the New Mexico
2 medical insurance pool for enrollment purposes.

3 SECTION 6. Section 7-1-8.10 NMSA 1978 (being Laws 2009,
4 Chapter 243, Section 12) is amended to read:

5 "7-1-8.10. INFORMATION THAT MAY BE REVEALED TO PRIVATE
6 PERSONS OTHER THAN THE TAXPAYER.--An employee of the department
7 may reveal to:

8 A. a transferee, assignee, buyer or lessor of a
9 liquor license, the amount and basis of an unpaid assessment of
10 tax for which the transferor, assignor, seller or lessee is
11 liable;

12 B. a purchaser of a business as provided in
13 Sections 7-1-61 through 7-1-63 NMSA 1978, the amount and basis
14 of an unpaid assessment of tax for which the purchaser's seller
15 is liable;

16 C. a rack operator, importer, blender, distributor
17 or supplier, the identity of a rack operator, importer,
18 blender, supplier or distributor and the number of gallons
19 reported on returns required under the Gasoline Tax Act,
20 Special Fuels Supplier Tax Act or Alternative Fuel Tax Act, but
21 only when it is necessary to enable the department to carry out
22 its duties under the Gasoline Tax Act, the Special Fuels
23 Supplier Tax Act or the Alternative Fuel Tax Act; [~~and~~]

24 D. a corporation authorized to be formed under the
25 Educational Assistance Act, upon its written request, the last

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1 known address and the date of that address of every person
2 certified to the department as an absent obligor of an
3 educational debt due and owed to the corporation or that the
4 corporation has lawfully contracted to collect; this
5 information may only be used by the corporation and its
6 officers and employees to enforce the educational debt
7 obligation of the absent obligors; and

8 E. the executive director of the New Mexico health
9 insurance exchange:

10 (1) insurance-relevant information for which
11 the taxpayer consents to disclosure in accordance with the
12 provisions of the Easy Enrollment Act; and

13 (2) information on consent that a taxpayer
14 provides on a state income tax return in accordance with the
15 provisions of the Easy Enrollment Act."

16 SECTION 7. APPLICABILITY.--The provisions of this act
17 apply to taxable years beginning on or after January 1, 2023.

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