

1 AN ACT

2 RELATING TO HEALTH; ENACTING THE EASY ENROLLMENT ACT;  
3 ESTABLISHING THE EASY ENROLLMENT PROGRAM; REQUIRING REVISION  
4 OF STATE INCOME TAX FORMS TO ALLOW TAXPAYERS TO CONSENT TO  
5 PROVISION OF CERTAIN INFORMATION PERTAINING TO ENROLLMENT IN  
6 CERTAIN HEALTH COVERAGE PROGRAMS; ALLOWING THE HUMAN SERVICES  
7 DEPARTMENT TO ENROLL CONSENTING TAXPAYERS IN MEDICAID;  
8 ALLOWING THE NEW MEXICO HEALTH INSURANCE EXCHANGE TO ENROLL  
9 CONSENTING TAXPAYERS IN QUALIFIED HEALTH PLANS UNDER CERTAIN  
10 CIRCUMSTANCES; PROVIDING AN EXCEPTION TO CONFIDENTIALITY FOR  
11 CERTAIN TAX RETURN INFORMATION.

12  
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

14 SECTION 1. SHORT TITLE.--Sections 1 through 6 of this  
15 act may be cited as the "Easy Enrollment Act".

16 SECTION 2. DEFINITIONS.--As used in the Easy Enrollment  
17 Act:

18 A. "department" means the human services  
19 department;

20 B. "exchange" means the New Mexico health  
21 insurance exchange;

22 C. "health coverage program" means medicaid,  
23 health care coverage available through the federal children's  
24 health insurance program, a qualified health plan available  
25 through the exchange pursuant to the New Mexico Health

1 Insurance Exchange Act or a health plan available through the  
2 New Mexico medical insurance pool pursuant to the Medical  
3 Insurance Pool Act;

4 D. "insurance-relevant information" means  
5 information pertaining to the insurance enrollment status of  
6 a taxpayer or members of a taxpayer's household and that is  
7 derived or obtained from the taxpayer's state income tax  
8 return; provided that information is limited to that  
9 information necessary to assess the eligibility of the  
10 taxpayer or members of the taxpayer's household for health  
11 coverage programs and includes:

12 (1) adjusted gross income and other types of  
13 reported income used to assess eligibility for health  
14 coverage programs;

15 (2) household size;

16 (3) claimed dependents; and

17 (4) contact information and identifying  
18 information necessary to assess health coverage program  
19 eligibility and used to match against relevant third-party  
20 data sources;

21 E. "medicaid" means the joint federal-state health  
22 coverage program pursuant to Title 19 or Title 21 of the  
23 federal Social Security Act, as amended, and the rules  
24 promulgated pursuant to that act;

25 F. "qualified health plan" means a health plan

1 that has in effect a certification from the superintendent of  
2 insurance that meets the standards set forth in applicable  
3 federal and state law and rules as well as any additional  
4 requirements established by the board of directors of the  
5 exchange pursuant to the New Mexico Health Insurance Exchange  
6 Act; and

7 G. "taxpayer" means an individual subject to the  
8 tax imposed pursuant to the Income Tax Act.

9 SECTION 3. EASY ENROLLMENT PROGRAM--ESTABLISHMENT--  
10 PURPOSE.--The "easy enrollment program" is established to, in  
11 accordance with the provisions of the Easy Enrollment Act:

12 A. facilitate identification of taxpayers and  
13 members of the taxpayers' households who are uninsured;

14 B. provide taxpayers with a method to consent to  
15 the taxation and revenue department's provision of insurance-  
16 relevant information to the department and the exchange for  
17 the purpose of assessing eligibility for health coverage  
18 programs;

19 C. provide for notification to taxpayers regarding  
20 their eligibility or eligibility of their household members  
21 for health coverage programs; and

22 D. facilitate enrollment in health coverage  
23 programs.

24 SECTION 4. TAXATION AND REVENUE DEPARTMENT DUTIES--  
25 INCOME TAX FORM REVISION--TAXPAYER CONSENT.--

1           A. The state income tax form shall allow a  
2 taxpayer to:

3                   (1) identify whether the taxpayer or members  
4 of the taxpayer's household are uninsured;

5                   (2) provide the taxpayer's consent to  
6 provide to the department and the exchange:

7                           (a) the taxpayer's insurance-relevant  
8 information; and

9                           (b) information on any consent provided  
10 by the taxpayer pursuant to this subsection;

11                   (3) provide the taxpayer's consent to  
12 enroll:

13                           (a) the taxpayer in medicaid; or

14                           (b) members of the taxpayer's household  
15 in medicaid if: 1) coverage by medicaid is available to  
16 those household members; and 2) the taxpayer has legal  
17 authority to consent to enroll those household members; and

18                   (4) provide information on any consent  
19 provided by the taxpayer pursuant to this subsection.

20           B. The taxation and revenue department shall  
21 forward to the department:

22                   (1) the taxpayer's insurance-relevant  
23 information if, on the taxpayer's state income tax form, the  
24 taxpayer elects to provide the taxpayer's insurance-relevant  
25 information to the department and the exchange pursuant to

1 Subsection A of this section; and

2 (2) information on any consent by a taxpayer  
3 provided pursuant to this section if the taxpayer agrees to  
4 provide information on that consent to the department and the  
5 exchange in accordance with this section.

6 SECTION 5. HUMAN SERVICES DEPARTMENT DUTIES.--

7 A. Upon receipt of a taxpayer's insurance-relevant  
8 information from the taxation and revenue department, the  
9 department shall assess the taxpayer's eligibility or the  
10 eligibility of members of the taxpayer's household for health  
11 coverage programs. If the required insurance-relevant  
12 information is insufficient to assess the eligibility of the  
13 taxpayer or of the members of the taxpayer's household for  
14 those health coverage programs, the department may request  
15 additional information from the taxpayer.

16 B. If the department assesses that a taxpayer or a  
17 member of the taxpayer's household is eligible for medicaid,  
18 the department shall contact the taxpayer and provide the  
19 taxpayer with information on:

20 (1) health coverage programs available to  
21 the taxpayer or member of the taxpayer's household; and

22 (2) specific enrollment instructions and  
23 information on enrollment assistance.

24 C. If the information transferred to the  
25 department is sufficient to complete an eligibility

1 determination and the taxpayer has consented to being  
2 enrolled in medicaid, the department may enroll the taxpayer  
3 in medicaid.

4 D. The department shall refer taxpayers or members  
5 of the taxpayer's household to the exchange if the department  
6 assesses that a taxpayer or a member of the taxpayer's  
7 household may be eligible for a qualified health plan  
8 available through the exchange pursuant to the New Mexico  
9 Health Insurance Exchange Act. The department may share  
10 insurance-relevant information provided by the taxation and  
11 revenue department with the exchange for the purpose of  
12 assisting a taxpayer with enrollment in a qualified health  
13 plan.

14 SECTION 6. NEW MEXICO HEALTH INSURANCE EXCHANGE

15 DUTIES.--

16 A. Upon receipt of a taxpayer's insurance-relevant  
17 information from the department, the exchange shall assess  
18 the taxpayer's eligibility or the eligibility of members of  
19 the taxpayer's household for qualified health plans and  
20 financial assistance. If the required insurance-relevant  
21 information is insufficient to assess the eligibility of the  
22 taxpayer or the eligibility of the members of the taxpayer's  
23 household for those health coverage programs, the exchange  
24 may request additional information from the taxpayer.

25 B. If the exchange assesses that a taxpayer or a

1 member of the taxpayer's household is eligible for a  
2 qualified health plan available through the exchange pursuant  
3 to the New Mexico Health Insurance Exchange Act, the exchange  
4 shall provide the taxpayer with information on:

5 (1) qualified health plans available to the  
6 taxpayer or members of the taxpayer's household through the  
7 exchange;

8 (2) specific enrollment instructions for  
9 each of those qualified health plans available to the  
10 taxpayer or members of the taxpayer's household; and

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

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

19 D. The exchange may enroll a taxpayer or a member  
20 of the taxpayer's household in a qualified health plan for  
21 which that person is eligible and for which that person would  
22 not be charged a premium; provided that the required consent  
23 under the required legal authority is made pursuant to  
24 Section 4 of the Easy Enrollment Act.

25 E. When, pursuant to this section, a taxpayer

1 enrolls or is enrolled in a qualified health plan available  
2 through the exchange, the exchange shall:

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

5 (2) provide the taxpayer with at least an  
6 annual reminder of the need for the taxpayer to notify the  
7 exchange of any change in household circumstances applicable  
8 to health care coverage of the taxpayer or the taxpayer's  
9 household member.

10 F. If the exchange assesses that a taxpayer or a  
11 member of the taxpayer's household may be eligible for a  
12 health plan available through the New Mexico medical  
13 insurance pool pursuant to the Medical Insurance Pool Act,  
14 the exchange shall inform the taxpayer of that potential  
15 eligibility and refer the taxpayer to the New Mexico medical  
16 insurance pool for enrollment purposes.

17 **SECTION 7.** Section 7-1-8.8 NMSA 1978 (being Laws 2019,  
18 Chapter 87, Section 2, as amended) is amended to read:

19 "7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER  
20 STATE AND LEGISLATIVE AGENCIES.--An employee of the  
21 department may reveal confidential return information to the  
22 following agencies; provided that a person who receives the  
23 information on behalf of the agency shall be subject to the  
24 penalties in Section 7-1-76 NMSA 1978 if the person fails to  
25 maintain the confidentiality required:



1           A. a committee of the legislature for a valid  
2 legislative purpose, return information concerning any tax or  
3 fee imposed pursuant to the Cigarette Tax Act;

4           B. the attorney general, return information  
5 acquired pursuant to the Cigarette Tax Act for purposes of  
6 Section 6-4-13 NMSA 1978 and the master settlement agreement  
7 defined in Section 6-4-12 NMSA 1978;

8           C. the commissioner of public lands, return  
9 information for use in auditing that pertains to rentals,  
10 royalties, fees and other payments due the state under land  
11 sale, land lease or other land use contracts;

12           D. the secretary of human services or the  
13 secretary's delegate under a written agreement with the  
14 department:

15                   (1) the last known address with date of all  
16 names certified to the department as being absent parents of  
17 children receiving public financial assistance, but only for  
18 the purpose of enforcing the support liability of the absent  
19 parents by the child support enforcement division or any  
20 successor organizational unit;

21                   (2) return information needed for reports  
22 required to be made to the federal government concerning the  
23 use of federal funds for low-income working families;

24                   (3) return information of low-income  
25 taxpayers for the limited purpose of outreach to those

1 taxpayers; provided that the human services department shall  
2 pay the department for expenses incurred by the department to  
3 derive the information requested by the human services  
4 department if the information requested is not readily  
5 available in reports for which the department's information  
6 systems are programmed;

7 (4) return information required to  
8 administer the Health Care Quality Surcharge Act; and

9 (5) return information in accordance with  
10 the provisions of the Easy Enrollment Act;

11 E. the department of information technology, by  
12 electronic media, a database updated quarterly that contains  
13 the names, addresses, county of address and taxpayer  
14 identification numbers of New Mexico personal income tax  
15 filers, but only for the purpose of producing the random jury  
16 list for the selection of petit or grand jurors for the state  
17 courts pursuant to Section 38-5-3 NMSA 1978;

18 F. the state courts, the random jury lists  
19 produced by the department of information technology under  
20 Subsection E of this section;

21 G. the director of the New Mexico department of  
22 agriculture or the director's authorized representative, upon  
23 request of the director or representative, the names and  
24 addresses of all gasoline or special fuel distributors,  
25 wholesalers and retailers;

1           H. the public regulation commission, return  
2 information with respect to the Corporate Income and  
3 Franchise Tax Act required to enable the commission to carry  
4 out its duties;

5           I. the state racing commission, return information  
6 with respect to the state, municipal and county gross  
7 receipts taxes paid by racetracks;

8           J. the gaming control board, tax returns of  
9 license applicants and their affiliates as provided in  
10 Subsection E of Section 60-2E-14 NMSA 1978;

11           K. the director of the workers' compensation  
12 administration or to the director's representatives  
13 authorized for this purpose, return information to facilitate  
14 the identification of taxpayers that are delinquent or  
15 noncompliant in payment of fees required by Section 52-1-9.1  
16 or 52-5-19 NMSA 1978;

17           L. the secretary of workforce solutions or the  
18 secretary's delegate, return information for use in  
19 enforcement of unemployment insurance collections pursuant to  
20 the terms of a written reciprocal agreement entered into by  
21 the department with the secretary of workforce solutions for  
22 exchange of information;

23           M. the New Mexico finance authority, information  
24 with respect to the amount of municipal and county gross  
25 receipts taxes collected by municipalities and counties

1 pursuant to any local option municipal or county gross  
2 receipts taxes imposed, and information with respect to the  
3 amount of governmental gross receipts taxes paid by every  
4 agency, institution, instrumentality or political subdivision  
5 of the state pursuant to Section 7-9-4.3 NMSA 1978;

6 N. the superintendent of insurance, return  
7 information with respect to the premium tax and the health  
8 insurance premium surtax;

9 O. the secretary of finance and administration or  
10 the secretary's designee, return information concerning a  
11 credit pursuant to the Film Production Tax Credit Act;

12 P. the secretary of economic development or the  
13 secretary's designee, return information concerning a credit  
14 pursuant to the Film Production Tax Credit Act;

15 Q. the secretary of public safety or the  
16 secretary's designee, return information concerning the  
17 Weight Distance Tax Act;

18 R. the secretary of transportation or the  
19 secretary's designee, return information concerning the  
20 Weight Distance Tax Act;

21 S. the secretary of energy, minerals and natural  
22 resources or the secretary's designee, return information  
23 concerning tax credits or deductions for which eligibility is  
24 certified or otherwise determined by the secretary or the  
25 secretary's designee; and

1           T. the secretary of environment or the secretary's  
2           designee, return information concerning tax credits for which  
3           eligibility is certified or otherwise determined by the  
4           secretary or the secretary's designee."

5           **SECTION 8.** Section 7-1-8.10 NMSA 1978 (being Laws 2009,  
6           Chapter 243, Section 12) is amended to read:

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

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

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

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

