

1 HOUSE BILL 255

2 **56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023**

3 INTRODUCED BY

4 Linda Serrato

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9  
10 AN ACT

11 RELATING TO EMPLOYEE LEASING; PROVIDING THAT CERTAIN BENEFIT  
12 PLANS OFFERED BY AN EMPLOYEE LEASING CONTRACTOR TO THE LEASED  
13 WORKERS OF THE EMPLOYEE LEASING CONTRACTOR BE TREATED AS A  
14 SINGLE EMPLOYER WELFARE BENEFIT PLAN.

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

17 SECTION 1. Section 60-13A-10 NMSA 1978 (being Laws 1993,  
18 Chapter 162, Section 10) is amended to read:

19 "60-13A-10. EMPLOYMENT CONTRIBUTIONS--BENEFITS--TAX  
20 WITHHOLDING.--

21 A. An employee leasing contractor shall provide any  
22 benefits required by law to be provided employees by employers.  
23 The employee leasing contractor shall provide to the department  
24 proof of any required insurance benefits prior to registration  
25 or renewal of registration.

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1                    B. A fully insured welfare benefit plan offered by  
2 an employee leasing contractor to the leased workers of the  
3 employee leasing contractor shall be treated for purposes of  
4 New Mexico law as a single employer welfare benefit plan."

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