SENATE	BTI.I.	204

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

INTRODUCED BY

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AN ACT

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

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

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

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"60-13A-10. EMPLOYMENT CONTRIBUTIONS--BENEFITS--TAX

2021

 \underline{A} . An employee leasing contractor shall provide any

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benefits required by law to be provided employees by employers.

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The <u>employee leasing</u> contractor shall provide to the department

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proof of any required insurance benefits prior to registration

or renewal of registration.

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WITHHOLDING. --

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

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