

LFC Requester: \_\_\_\_\_

**AGENCY BILL ANALYSIS - 2026 REGULAR SESSION**

**WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO**

**[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)**

***(Analysis must be uploaded as a PDF)***

**SECTION I: GENERAL INFORMATION**

*{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*

**Date Prepared:** 2/8/2026

*Check all that apply:*

**Bill Number:** HB 108

Original  Correction

Amendment  Substitute

**Sponsor:**

Rebecca Dow and Susan K.  
Herrera

**Agency Name**

**and Code**

Secretary of State - 370

**Number:**

**Person Writing**

**Analysis:**

Lindsey Bachman

**Short  
Title:**

WATERSHED DISTRICT  
TAXES AND DIRECTORS

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**SECTION II: FISCAL IMPACT**

**APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		

(Parenthesis ( ) indicate expenditure decreases)

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		

(Parenthesis ( ) indicate revenue decreases)

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)**

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected

<b>Total</b>						
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(Parenthesis ( ) Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:  
 Duplicates/Relates to Appropriation in the General Appropriation Act

**SECTION III: NARRATIVE**

**BILL SUMMARY**

Synopsis:

HB 108 requires a soil and water conservation district to levy taxes upon request of a watershed district within the soil and water conservation district's boundaries. It also clarifies definitions and the procedure for appointing directors of a watershed district's board of directors.

The amendment made in the Agriculture, Acequias & Water Resources Committee clarifies the election procedures required for the levying of taxes as provided for in the bill.

**FISCAL IMPLICATIONS**

HB 108 provides for new referendums to levy taxes under the Watershed District Act. Local public bodies with taxation authority, like soil and water conservation districts, currently may place local government ballot questions, as defined in 1-16-2 NMSA 1978, on regular local election, general election or special election ballots for consideration by New Mexico's voters in a district (1-16-3 NMSA 1978).

Upon submission of a local government ballot question for a general or regular local election, "a local government ballot question that, based on the order received by the county clerk, would require the ballot to be on more than one page shall be included on the ballot only if the local government submitting the ballot question pays the additional costs of any subsequent ballot page; provided that if more than one local government submits ballot questions that would require the ballot to be on more than one page, those local governments shall share the additional costs of any subsequent ballot page" (1-16-9 NMSA 1978).

Special elections are conducted by mailed ballot only pursuant to 1-24-3 NMSA 1978, and "the costs of conducting a special election shall be paid for by the state or local public body calling for the election" (1-24-5 NMSA 1978).

**SIGNIFICANT ISSUES**

**PERFORMANCE IMPLICATIONS**

**ADMINISTRATIVE IMPLICATIONS**

**CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

**TECHNICAL ISSUES**

## **OTHER SUBSTANTIVE ISSUES**

## **ALTERNATIVES**

## **WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

The Secretary of State will continue to administer elections in compliance with state and federal laws.

## **AMENDMENTS**