

**Bill Analysis and Fiscal Impact Report  
Taxation and Revenue Department**

**February 4, 2026**

**Bill:**

SB-152

**Sponsor:**

Senator Michael Padilla and Representatives Pamela Herndon and Debra M. Sariñana

**Short Title:**

Low-Income Telecomm. Assistance Program

**Description:**

This bill amends the Rural Telecommunications Act of New Mexico to establish a low-income telecommunications assistance program and restructure the existing broadband program.

This bill amends the telecommunications relay surcharge to update the reference to the low-income telecommunications assistance program pursuant to the Rural Telecommunications Act of New Mexico.

**Effective Date, Applicability, and Contingency Language:**

July 1, 2026

**Taxation and Revenue Department Analyst:**

Lucinda Sydow

**Methodology for Estimated Revenue Impact:**

There is no revenue impact associated with this proposal.

**Policy Issues:**

The bill consolidates the Low Income Telephone Assistance Act and the Rural Telecommunication Act. Prior to consolidation, both acts shared the same purpose of supporting access of telecommunication services to underserved and unserved rural and low-income areas of the state. The consolidation does not impact delivery of these services or make substantive changes to the current statutes. The Taxation and Revenue Department (Tax & Rev) supports the streamlining of statutes for efficiency and clarity.

The proposal updates language associated with telecommunications to conform with new technology and access. This includes changing terms such as “telephone” to “telecommunications.”

**Technical Issues:**

None.

**Other Issues:**

None.

**Administrative & Compliance Impact:**

Tax & Rev will update forms, instructions and publications. This implementation will be included in the annual tax year changes. Tax & Rev will initiate staff training for changes to the statutory references. This can be completed during the normal implementation cycle with current staff members.