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SENATE BILL 145

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

RICHARD M. ROMERO

AN ACT

RELATING TO TAXATION; PROVIDING AN ADDITIONAL METHOD OF  
PAYMENT WHEN A STATE AGENCY OWES MONEY TO A TAXPAYER;  
DECLARING AN EMERGENCY.

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

Section 1. A new section of the Tax Administration Act  
is enacted to read:

" NEW MATERIAL PAYMENT WHEN STATE AGENCY OWES  
TAXPAYER. --

A. When a taxpayer is owed money, including late  
payment charges pursuant to Section 13-1-158 NMSA 1978, by a  
state agency, the taxpayer may assign the account payable to  
the department for payment of taxes owed to the state.

B. The assignment shall constitute an acceptable  
method of payment of taxes as of the date the assignment is

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1 received by the department. The assignment shall be for the  
2 entire amount owed to the taxpayer by the state agency, and,  
3 if the amount is more than the tax liability, the excess may  
4 be claimed as a refund by the taxpayer. The assignment may be  
5 tendered as payment only if the taxes for which payment is  
6 being made constitute at least seventy-five percent of the  
7 amount assigned.

8 C. Assignment shall be in a form acceptable to the  
9 department and shall include a sworn statement that the money  
10 is owed the taxpayer on work accepted by the state agency and  
11 a copy of the invoice submitted to the state agency.

12 D. Assigning an account payable that the taxpayer  
13 knows or should know is disputed by the state agency shall  
14 constitute payment of taxes with a bad check. "

15 Section 2. EMERGENCY.--It is necessary for the public  
16 peace, health and safety that this act take effect  
17 immediately.

1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

3  
4  
5  
6 January 29, 1998

7  
8 Mr. President:

9  
10 Your COMMITTEES' COMMITTEE, to whom has been referred

11  
12 SENATE BILL 145

13  
14 has had it under consideration and finds same to be GERMANE, in  
15 accordance with constitutional provisions, and thence referred to the  
16 PUBLIC AFFAIRS COMMITTEE.

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18  
19 Respectfully submitted,

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24 \_\_\_\_\_  
25 Manny M. Aragon, Chairman

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

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(Chief Clerk)

(Chief Clerk)

Date \_\_\_\_\_

S0145CC1

1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

3  
4  
5 February 4, 1998

6  
7 Mr. President:

8  
9 Your PUBLIC AFFAIRS COMMITTEE, to whom has been referred

10  
11 SENATE BILL 145

12  
13 has had it under consideration and reports same with recommendation  
14 that it DO PASS, and thence referred to the WAYS & MEANS  
15 COMMITTEE.  
16

17  
18 Respectfully submitted,

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23 Shannon Robinson, Chairman  
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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

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Date \_\_\_\_\_

The roll call vote was 5 For 0 Against

Yes: 5

No: 0

Excused: Adair, Boitano, Smith, Vernon

Absent: None

S0145PA1

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1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

3 SB 145/a

4  
5  
6 February 6, 1998

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8 Mr. President:

9  
10 Your WAYS AND MEANS COMMITTEE, to whom has been referred

11  
12 SENATE BILL 145

13  
14 has had it under consideration and reports same with recommendation  
15 that it DO PASS, amended as follows:

16  
17  
18 1. On page 2, line 15, insert the following new subsection:

19  
20 "E. Common law liens are not included in money owed for  
21 purposes of this section of law."

22  
23 Respectfully submitted,

FORTY-THIRD LEGISLATURE  
SECOND SESSION, 1998

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Page 8

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Carlos R. Cisneros, Chairman

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 5 For 0 Against

Yes: 5

No: 0

Excused: Duran, Kidd, Leavell, Wilson

Absent: None

S0145WM1

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1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

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5  
6 February 18, 1998

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8 Mr. Speaker:

9  
10 Your TAXATION AND REVENUE COMMITTEE, to whom has been  
11 referred

12  
13 SENATE BILL 145, as amended

14  
15 has had it under consideration and reports same with  
16 recommendation that it DO PASS, amended as follows:

17 1. On page 1, line 23, after the period insert the  
18 following:

19  
20 "When an account meeting the requirements of this section is  
21 assigned to the Department pursuant to the provisions of this  
22 section, the department shall present the assignment to the  
23 department of finance and administration. Within five business days  
24 following the presentation, the department of finance and  
25 administration shall cause an amount sufficient to discharge the  
amount of the account to be transferred or paid from the appropriate

. 120297. 1

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1 FORTY-THIRD LEGISLATURE  
2 SECOND SESSION, 1998

3 HTRC/SB 145

Page 10

4 account or fund into the appropriate account or fund of the  
5 department, unless the secretary of finance and administration finds  
6 that the amount owed has been paid or had been disputed prior to  
7 presentation by the department and the dispute remains unresolved.”.

8  
9 2. On page 2, line 4, before the period insert “or, in the  
10 discretion of the secretary, may be credited to the account of the  
11 taxpayer”.

12  
13 3. On page 2, line 10, insert after “agency” the  
14 punctuation and words “, the agency does not dispute the amount owed  
15 and the account is more than thirty days past due”.

16  
17  
18 Respectfully submitted,

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22 \_\_\_\_\_  
23 Jerry W. Sandel, Chairman  
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1 FORTY-THIRD LEGISLATURE  
2 SECOND SESSION, 1998

3 HTRC/SB 145

Page 11

4 Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
5 (Chief Clerk) (Chief Clerk)

6  
7 Date \_\_\_\_\_

8  
9 The roll call vote was 10 For 0 Against

10 Yes: 10

11 Excused: Lovejoy, Russell, Sandoval

12 Absent: None

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