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SENATE BILL 21

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

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 obligation to the
department for payment of taxes owed to the state. When an
account meeting the requirements of this section is assigned
to the department pursuant to the provisions of this section,

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1 the department shall present the assignment to the department
2 of finance and administration. Within five business days
3 following the presentation, the department of finance and
4 administration shall cause an amount sufficient to discharge
5 the amount of the account to be transferred or paid from the
6 appropriate account or fund into the appropriate account or
7 fund of the department, unless the secretary of finance and
8 administration finds that the amount owed has been paid or had
9 been disputed prior to presentation by the department and the
10 dispute remains unresolved.

11 B. The assignment shall constitute an acceptable
12 method of payment of taxes as of the date the assignment is
13 received by the department. The assignment shall be for the
14 entire amount owed to the taxpayer by the state agency, and,
15 if the amount is more than the tax liability, the excess may
16 be claimed as a refund by the taxpayer or, in the discretion
17 of the secretary, may be credited to the account of the
18 taxpayer. The assignment may be tendered as payment only if
19 the taxes for which payment is being made constitute at least
20 seventy-five percent of the amount assigned.

21 C. Assignment shall be in a form acceptable to the
22 department and shall include a copy of the invoice submitted
23 to the state agency and a sworn statement that the money is
24 owed the taxpayer on work accepted by the state agency, the
25 agency does not dispute the amount owed and the account is

1 more than thirty days past due.

2 D. Assigning an account payable that the taxpayer
3 knows or should know is disputed by the state agency shall
4 constitute payment of taxes with a bad check.

5 E. For the purposes of this section, common law
6 liens are not included in money owed. "

7 Section 2. EMERGENCY.--It is necessary for the public
8 peace, health and safety that this act take effect
9 immediately.

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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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5 February 1, 1999
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8 Mr. President:

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10 Your WAYS & MEANS COMMITTEE, to whom has been referred

11
12 SENATE BILL 21
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14 has had it under consideration and reports same with
15 recommendation that it DO PASS, and thence referred to the
16 CORPORATIONS & TRANSPORTATION COMMITTEE.

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18 Respectfully submitted,
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24 Carlos R. Cisneros, Chairman
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1 Adopted _____ Not

2 Adopted _____

3 (Chief Clerk)

(Chief Clerk)

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6 Date _____

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9 The roll call vote was 5 For 0 Against

10 Yes: 5

11 No: 0

12 Excused: Carraro, Duran, Kidd, Nava

13 Absent: None

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16 S0021WM1

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1 FORTY- FOURTH LEGISLATURE

2 FIRST SESSION, 1999

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5
6 February 9, 1999

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8 Mr. President:

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10 Your CORPORATIONS & TRANSPORTATION COMMITTEE, to
11 whom has been referred

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13 SENATE BILL 21

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15 has had it under consideration and reports same with
16 recommendation that it DO PASS.

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19 Respectfully submitted,

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25 Roman M. Maes, Chairman

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1 Adopted _____ Not

2 Adopted _____

3 (Chief Clerk)

(Chief Clerk)

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7 Date _____

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10 The roll call vote was 6 For 0 Against

11 Yes: 6

12 No: 0

13 Excused: Aragon, Fidel, Macias, Robinson

14 Absent: None

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17 S0021CT1

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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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6 March 3, 1999
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8 Mr. Speaker:
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10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred
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13 SENATE BILL 21
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15 has had it under consideration and reports same with
16 recommendation that it DO PASS.

17 Respectfully submitted,
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22 Jerry W. Sandel, Chairman
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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 12 For 0 Against

Yes: 12

Excused: Lujan, Russell, Stell

Absent: None

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