

State of New Mexico
House of Representatives

FIFTY-SEVENTH LEGISLATURE
SECOND SESSION

February 18, 2026

HOUSE FLOOR AMENDMENT number _____ to SENATE FINANCE COMMITTEE
SUBSTITUTE FOR SENATE TAX,
BUSINESS AND TRANSPORTATION
COMMITTEE SUBSTITUTE FOR
SENATE BILL 151, as amended

Amendment sponsored by Representative

1. Strike all items of Senate Floor Amendment number 1.
2. Strike all house taxation and revenue committee amendments.
3. On page 1, line 11, after the semicolon, strike the remainder of the line and strike lines 12 through 25 and on page 2, strike lines 1 through 3 and insert in lieu thereof "MAKING A ONE-TIME DISTRIBUTION OF GROSS RECEIPTS TAX REVENUE TO THE GENERAL FUND AND AN APPROPRIATION OF THE AMOUNT DISTRIBUTED TO PROVIDE SALARY INCREASES FOR STATE AND PUBLIC SCHOOL EMPLOYEES."
4. On page 2, strike lines 6 through 25 and strike pages 3 through 45 and insert in lieu thereof:

"SECTION 1. TEMPORARY PROVISION--ONE-TIME DISTRIBUTION--GROSS RECEIPTS TAX REVENUE FOR STATE AND PUBLIC EMPLOYEE SALARY INCREASES.--

A. On July 1, 2026, a one-time distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the general fund in an amount equal to sixty-two million seven hundred eleven thousand seven hundred dollars (\$62,711,700) from the net receipts attributable to the gross receipts tax. The distribution amount is appropriated from the general fund as follows:

(1) twenty-six million six thousand dollars (\$26,006,000) to the department of finance and administration for

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expenditure in fiscal year 2027 to pay all costs attributable to the general fund of providing a salary increase of one percent to employees in budgeted positions who have completed their probationary period subject to satisfactory job performance. Any unexpended balance remaining at the end of fiscal year 2027 shall revert to the general fund. The salary increases shall be effective the first full pay period after July 1, 2026, and distributed as follows:

(a) three hundred twenty-four thousand nine hundred dollars (\$324,900) for permanent legislative employees, including permanent employees of the legislative council service, legislative finance committee, legislative education study committee, legislative building services, house and senate, house and senate chief clerks' office and house and senate leadership;

(b) three million four hundred seventy-seven thousand three hundred dollars (\$3,477,300) for judicial permanent employees, including magistrate judges, elected district attorneys, district attorney permanent employees, public defender department permanent employees, judicial hearing officers and judicial special commissioners, supreme court justices, court of appeals judges, district court judges and metropolitan court judges;

(c) nine million five hundred ninety-six thousand seven hundred dollars (\$9,596,700) for incumbents in positions in the classified service governed by the Personnel Act, for incumbents in the New Mexico state police career pay system and for executive exempt employees;

(d) twelve million twenty-three thousand eight hundred dollars (\$12,023,800) to the higher education department for non-student faculty and staff of two-year and four-year public post-secondary educational institutions; and

(e) five hundred eighty-three thousand three

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hundred dollars (\$583,300) to the higher education department for non-student faculty and staff of the New Mexico military institute, New Mexico school for the blind and visually impaired and New Mexico school for the deaf;

(2) thirty-six million forty-three thousand seven hundred dollars (\$36,043,700) to the state equalization guarantee distribution of the public school fund for expenditure in fiscal year 2027 to recruit and retain public school personnel, comparable to an average one percent salary increase. Any unexpended balance remaining at the end of fiscal year 2027 shall revert to the general fund; and

(3) six hundred sixty-two thousand dollars (\$662,000) to the transportation distribution of the public school fund for expenditure in fiscal year 2027 to recruit and retain public school transportation personnel, comparable to an average one percent salary increase. Any unexpended balance remaining at the end of fiscal year 2027 shall revert to the general fund.

B. For those state employees whose salaries are referenced in or received as a result of nongeneral fund appropriations in the General Appropriation Act of 2026, the department of finance and administration shall transfer from the appropriate fund to the appropriate agency the amount required for the salary increases equivalent to those provided for in this section. Such amounts are appropriated for expenditure in fiscal year 2027. Any unexpended balances remaining at the end of fiscal year 2027 shall revert to the appropriate fund."

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

Date _____