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HOUSE BILL 168

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; CREATING THE BLUE RIBBON TAX REFORM
COMMISSION; PROVIDING FOR ITS MEMBERSHIP AND DUTIES; MAKING AN
APPROPRIATION; DECLARING AN EMERGENCY.

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

Section 1. BLUE RIBBON TAX REFORM COMMISSION CREATED--
MEMBERSHIP-- APPOINTMENT-- DUTIES. --

A. The "blue ribbon tax reform commission" is
created and shall function from the date of its appointment
until September 1, 2003.

B. The commission shall consist of seventeen
members appointed as follows:

(1) three members of the house of
representatives shall be appointed by the speaker of the house
of representatives and three members of the senate shall be

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1 appointed by the president pro tempore of the senate. Members
2 shall be appointed from each house so as to give the two major
3 political parties in each house the same proportional
4 representation on the commission as prevails in each house;
5 however, in no event shall either party have less than one
6 member from each house on the commission; and

7 (2) eleven members shall be appointed by the
8 governor to represent a broad range of views and expertise on
9 taxation issues. These members shall include at least one
10 member to represent municipal governments, at least one member
11 to represent county governments and at least one member to
12 represent Native American tribes, pueblos and nations.

13 C. Appointments to the commission shall be made no
14 later than twenty days after the effective date of this act.
15 The governor, in consultation with the speaker of the house of
16 representatives and the president pro tempore of the senate,
17 shall appoint a chair from among the members of the commission
18 within fourteen days of the appointment of the commission. The
19 commission may elect such other officers as it deems necessary
20 to carry out its duties.

21 D. The commission shall meet at the call of the
22 chair as necessary to carry out its duties, but no less than
23 twice a month. The first meeting shall be held no later than
24 May 1, 2003.

25 E. Three absences from meetings of the commission

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1 shall constitute grounds for removal of a member of the
2 commission. Upon the request of the chair of the commission,
3 the appointing authority shall replace the member who has
4 failed to attend three meetings of the commission.

5 F. A majority of the members appointed constitutes
6 a quorum for the transaction of business. The support of a
7 majority of the members appointed is required for adoption of
8 any action by the commission; provided, however, that the final
9 report of the commission, including its recommendations and
10 proposed legislation, must have the support of a majority of
11 the legislative members.

12 G. The commission shall develop recommendations for
13 reform of New Mexico's tax laws. To carry out this task, the
14 commission shall examine New Mexico's tax system, identify its
15 strengths and deficiencies and consider a broad range of
16 improvements that could be made to modernize the tax system and
17 make it more conducive to economic growth. The commission
18 shall submit a report of its findings, including specific
19 recommendations and proposed legislation, to the governor and
20 the legislative council no later than September 1, 2003.

21 H. The commission shall hire or contract for
22 appropriate staff. Staff shall assist the commission as
23 directed by the chair, including conducting interviews with
24 parties that wish to express their views to the commission, and
25 synthesizing this information for the commission. The

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1 commission may request assistance from the legislative council
2 service and the taxation and revenue department.

3 I. Members of the commission shall be reimbursed
4 for per diem and mileage expenses as provided for public
5 officers in the Per Diem and Mileage Act.

6 Section 2. APPROPRIATION.--Two hundred thousand dollars
7 (\$200,000) is appropriated from the general fund to the
8 legislative council service for expenditure in fiscal years
9 2003 and 2004 to carry out the provisions of this act,
10 including staff salaries and reimbursement of the per diem and
11 mileage expenses of the blue ribbon tax reform commission. Any
12 unexpended or unencumbered balance remaining at the end of
13 fiscal year 2004 shall revert to the general fund. Payments
14 from the appropriation shall be made upon vouchers signed by
15 the director of the legislative council service or the
16 director's authorized representative.

17 Section 3. EMERGENCY.--It is necessary for the public
18 peace, health and safety that this act take effect immediately.