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HOUSE BILL 490

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Thomas C. Taylor

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO THE TAXATION AND REVENUE DEPARTMENT; AUTHORIZING
THE SECRETARY TO ENTER INTO CERTAIN AGREEMENTS WITH THE
INTERNAL REVENUE SERVICE AND TO PAY, IMPOSE AND COLLECT CERTAIN
FEES; RECONCILING CONFLICTING AMENDMENTS TO THE SAME SECTION OF
LAW IN LAWS 2005; MAKING AN APPROPRIATION.

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

Section 1. Section 9-11-4 NMSA 1978 (being Laws 1977,
Chapter 249, Section 4, as amended by Laws 2005, Chapter 108,
Section 5 and by Laws 2005, Chapter 110, Section 6) is amended
to read:

"9-11-4. DEPARTMENT ESTABLISHED.--There is created in the
executive branch the "taxation and revenue department". The
department shall be a cabinet department and shall consist of,
but not be limited to, [~~six~~] seven divisions as follows:

.174462.2SA

underscoring material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

- 1 A. the audit and compliance division;
2 B. the property tax division;
3 C. the revenue processing division;
4 D. the tax fraud investigations division; [~~and~~
5 ~~D.~~] E. the motor vehicle division;
6 ~~E.~~] F. the administrative services division; and
7 ~~F.~~] G. the information technology division."

8 Section 2. Section 9-11-6.1 NMSA 1978 (being Laws 1990,
9 Chapter 70, Section 1) is amended to read:

10 "9-11-6.1. ADDITIONAL POWERS OF SECRETARY--IMPOSITION OF
11 FEES--AGREEMENTS WITH THE INTERNAL REVENUE SERVICE.--In

12 addition to the powers granted to the secretary in Section
13 9-11-6 NMSA 1978:

14 A. the secretary is authorized to set, by
15 regulation, after notification to the legislative finance
16 committee, fees to cover the expense of providing additional
17 services for the convenience of the public. Any fee for a
18 service adopted under this [~~section~~] subsection shall not be
19 charged to or payable by any person not taking advantage of the
20 service. Amounts collected pursuant to this [~~section~~]
21 subsection are appropriated to the department to defray the
22 expense of providing the service; and

23 B. the secretary may enter into agreements with the
24 internal revenue service under which either party honors
25 electronic levies made by the other party upon taxpayers. If

.174462.2SA

underscoring = new
~~[bracketed material]~~ = delete

1 an agreement requires the department to pay a fee to the
2 internal revenue service for applying a levy of the department
3 against a taxpayer's federal refund amount, the department may
4 impose and collect an equal fee upon the taxpayer, the proceeds
5 of which are appropriated to the department to reimburse it for
6 the fee paid to the internal revenue service. The department
7 may set a fee for applying a federal levy against a taxpayer's
8 New Mexico refund amount, and any such fee received is
9 appropriated to the department for use in tax administration."

10 Section 3. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is July 1, 2009.

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