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HOUSE BILL 475

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

Jimmie C. Hall

AN ACT

RELATING TO TAXATION; ENABLING THE TAXATION AND REVENUE
DEPARTMENT TO PROVIDE CERTAIN INFORMATION TO THE NEW MEXICO
FINANCE AUTHORITY.

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

SECTION 1. Section 7-1-8.8 NMSA 1978 (being Laws 2009,
Chapter 243, Section 10) is amended to read:

"7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE
AGENCIES.--An employee of the department may reveal to:

A. a committee of the legislature for a valid
legislative purpose, return information concerning any tax or
fee imposed pursuant to the Cigarette Tax Act;

B. the attorney general, return information
acquired pursuant to the Cigarette Tax Act for purposes of
Section 6-4-13 NMSA 1978 and the master settlement agreement

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1 defined in Section 6-4-12 NMSA 1978;

2 C. the commissioner of public lands, return
3 information for use in auditing that pertains to rentals,
4 royalties, fees and other payments due the state under land
5 sale, land lease or other land use contracts;

6 D. the secretary of human services or the
7 secretary's delegate, under a written agreement with the
8 department, the last known address with date of all names
9 certified to the department as being absent parents of children
10 receiving public financial assistance, but only for the purpose
11 of enforcing the support liability of the absent parents by the
12 child support enforcement division or any successor
13 organizational unit;

14 E. the department of information technology, by
15 electronic media, a database updated quarterly that contains
16 the names, addresses, county of address and taxpayer
17 identification numbers of New Mexico personal income tax
18 filers, but only for the purpose of producing the random jury
19 list for the selection of petit or grand jurors for the state
20 courts pursuant to Section 38-5-3 NMSA 1978;

21 F. the state courts, the random jury lists produced
22 by the department of information technology under Subsection E
23 of this section;

24 G. the director of the New Mexico department of
25 agriculture or the director's authorized representative, upon

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1 request of the director or representative, the names and
2 addresses of all gasoline or special fuel distributors,
3 wholesalers and retailers;

4 H. the public regulation commission, return
5 information with respect to the Corporate Income and Franchise
6 Tax Act required to enable the commission to carry out its
7 duties;

8 I. the state racing commission, return information
9 with respect to the state, municipal and county gross receipts
10 taxes paid by racetracks;

11 J. the gaming control board, tax returns of license
12 applicants and their affiliates as provided in Subsection E of
13 Section 60-2E-14 NMSA 1978;

14 K. the director of the workers' compensation
15 administration or to the director's representatives authorized
16 for this purpose, return information to facilitate the
17 identification of taxpayers that are delinquent or noncompliant
18 in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA
19 1978; ~~and~~

20 L. the secretary of workforce solutions or the
21 secretary's delegate, return information for use in enforcement
22 of unemployment insurance collections pursuant to the terms of
23 a written reciprocal agreement entered into by the department
24 with the secretary of workforce solutions for exchange of
25 information; and

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1 M. the New Mexico finance authority, information
2 with respect to the amount of municipal and county gross
3 receipts taxes collected by municipalities and counties
4 pursuant to any local option municipal or county gross receipts
5 taxes imposed, and information with respect to the amount of
6 governmental gross receipts taxes paid by every agency,
7 institution, instrumentality or political subdivision of the
8 state pursuant to Section 7-9-4.3 NMSA 1978."

9 SECTION 2. EFFECTIVE DATE.--The effective date of the
10 provisions of this act is July 1, 2015.

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