

1 SENATE BILL 478

2 **52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

3 INTRODUCED BY

4 Joseph Cervantes

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10 AN ACT

11 RELATING TO CRIMINAL LAW; CREATING A NEW CRIMINAL OFFENSE OF
12 OBSTRUCTION OF A STATE AUDIT; PRESCRIBING PENALTIES.

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

15 SECTION 1. Section 12-6-1 NMSA 1978 (being Laws 1969,
16 Chapter 68, Section 1) is amended to read:

17 "12-6-1. SHORT TITLE.--~~[Sections 4-31-1 through 4-31-17~~
18 ~~NMSA 1953]~~ Chapter 12, Article 6 NMSA 1978 may be cited as the
19 "Audit Act"."

20 SECTION 2. A new section of the Audit Act is enacted to
21 read:

22 "[NEW MATERIAL] OBSTRUCTION OF A STATE AUDIT.--

23 A. Obstruction of a state audit consists of a
24 person who, with the intent to deceive, mislead or interfere,
25 obstructs the performance of an audit, special audit,

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underscored material = new
[bracketed material] = delete

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

1 examination or investigation being conducted pursuant to the
2 Audit Act by:

3 (1) destroying, concealing or altering any
4 document or record;

5 (2) making or causing to be made a false or
6 misleading report; or

7 (3) impeding the state auditor, personnel of
8 the state auditor's office or independent auditors approved by
9 the state auditor.

10 B. Whoever commits obstruction of a state audit is
11 guilty of a fourth degree felony and shall be sentenced in
12 accordance with the provisions of Section 31-18-15 NMSA 1978."

13 SECTION 3. EFFECTIVE DATE.--The effective date of the
14 provisions of this act is July 1, 2015.