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HOUSE BILL 37

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

DAVID M PARSONS

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; CHANGING CERTAIN PROVISIONS OF THE TAX
ADMINISTRATION ACT.

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

Section 1. Section 7-1-3 NMSA 1978 (being Laws 1965,
Chapter 248, Section 3, as amended) is amended to read:

"7-1-3. DEFINITIONS. -- Unless the context clearly indicates
a different meaning, the definitions of words and phrases as
they are stated in this section are to be used, and whenever in
the Tax Administration Act these words and phrases appear, the
singular includes the plural and the plural includes the
singular:

A. "department" means the taxation and revenue
department, the secretary [~~of taxation and revenue~~] or any
employee of the department exercising authority lawfully

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[bracketed material] = delete

1 delegated to that employee by the secretary;

2 B. "division" or "oil and gas accounting division"
3 means the [~~taxation and revenue~~] department;

4 C. "director" means the secretary [~~of taxation and~~
5 ~~revenue~~];

6 D. "director or his delegate" means the secretary or
7 the secretary's delegate;

8 E. "employee of the department" means any employee
9 of the department, including the secretary, or any person acting
10 as agent or authorized to represent or perform services for the
11 department in any capacity with respect to any law made subject
12 to administration and enforcement under the provisions of the
13 Tax Administration Act;

14 F. "Internal Revenue Code" means the Internal
15 Revenue Code of 1986, as amended;

16 G. "levy" means the lawful power, hereby invested in
17 the secretary, to take into possession or to require the present
18 or future surrender to the secretary or the secretary's delegate
19 of any property or rights to property belonging to a delinquent
20 taxpayer;

21 H. "local option gross receipts tax" means a tax
22 authorized to be imposed by a county or municipality upon the
23 taxpayer's gross receipts, as that term is defined in the Gross
24 Receipts and Compensating Tax Act, and required to be collected
25 by the department at the same time and in the same manner as the

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1 gross receipts tax; "local option gross receipts tax" includes
2 the taxes imposed pursuant to the Municipal Local Option Gross
3 Receipts Taxes Act, Supplemental Municipal Gross Receipts Tax
4 Act, Special Municipal Gross Receipts Tax Act, County Local
5 Option Gross Receipts Taxes Act, Local Hospital Gross Receipts
6 Tax Act, County Correctional Facility Gross Receipts Tax Act and
7 such other acts as may be enacted authorizing counties or
8 municipalities to impose taxes on gross receipts, which taxes
9 are to be collected by the department in the same time and in
10 the same manner as it collects the gross receipts tax;

11 I. "net receipts" means the total amount of money
12 paid by taxpayers to the department in a month pursuant to a tax
13 or tax act less any refunds disbursed in that month with respect
14 to that tax or tax act;

15 J. "overpayment" means any amount paid, pursuant to
16 any law subject to administration and enforcement under the
17 provisions of the Tax Administration Act, by any person to the
18 department, or withheld from the person, in excess of tax due
19 from the person to the state at the time of the payment or at
20 the time the amount withheld is credited against tax due;

21 K. "paid" includes the term "paid over";

22 L. "pay" includes the term "pay over";

23 M. "payment" includes the term "payment over";

24 N. "person" means any individual, estate, trust,
25 receiver, cooperative association, club, corporation, company,

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1 firm, partnership, limited liability company, limited liability
2 partnership, joint venture, syndicate, other association or gas,
3 water or electric utility owned or operated by a county or
4 municipality; "person" also means, to the extent permitted by
5 law, any federal, state or other governmental unit or
6 subdivision, or an agency, department or instrumentality
7 thereof; "person", as used in Sections 7-1-72 through 7-1-74
8 NMSA 1978, also includes an officer or employee of a
9 corporation, a member or employee of a partnership or any
10 individual who, as such, is under a duty to perform any act in
11 respect of which a violation occurs;

12 O. "property" means property or rights to property;

13 P. "property or rights to property" means any
14 tangible property, real or personal, or any intangible property
15 of a taxpayer;

16 Q. "secretary" means the secretary of taxation and
17 revenue and, except for purposes of Subsection B of Section
18 7-1-4 [~~Paragraphs (1) and (2) of Subsection B of Section 7-1-5~~]
19 and Subsection E of Section 7-1-24 NMSA 1978, also includes the
20 deputy secretary or a division director or deputy division
21 director delegated by the secretary;

22 R. "secretary or the secretary's delegate" means the
23 secretary [~~of taxation and revenue~~] or any employee of the
24 department exercising authority lawfully delegated to that
25 employee by the secretary;

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1 S. "security" means money, property or rights to
2 property or a surety bond;

3 T. "state" means any state of the United States, the
4 District of Columbia, the commonwealth of Puerto Rico and any
5 territory or possession of the United States;

6 U. "tax" means the total amount of each tax imposed
7 and required to be paid, withheld and paid or collected and paid
8 under provision of any law made subject to administration and
9 enforcement according to the provisions of the Tax
10 Administration Act and, unless the context otherwise requires,
11 includes the amount of any interest or civil penalty relating
12 thereto; "tax" also means any amount of any abatement of tax
13 made or any credit, rebate or refund paid or credited by the
14 department under any law subject to administration and
15 enforcement under the provisions of the Tax Administration Act
16 to any person contrary to law and includes, unless the context
17 requires otherwise, the amount of any interest or civil penalty
18 relating thereto;

19 V. "taxpayer" means a person liable for payment of
20 any tax, a person responsible for withholding and payment or for
21 collection and payment of any tax or a person to whom an
22 assessment has been made, if the assessment remains unabated or
23 the amount thereof has not been paid; and

24 W. "tax return preparer" means a person who prepares
25 for others for compensation, or who employs one or more persons

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1 to prepare for others for compensation, any return of income
2 tax, a substantial portion of any return of income tax, any
3 claim for refund with respect to income tax or a substantial
4 portion of any claim for refund with respect to income tax;
5 provided that a person shall not be a "tax return preparer"
6 merely because such person:

7 (1) furnishes typing, reproducing or other
8 mechanical assistance;

9 (2) is an employee who prepares an income tax
10 return or claim for refund with respect to an income tax return
11 of the employer, or of an officer or employee of the employer,
12 by whom the person is regularly and continuously employed; or

13 (3) prepares as a trustee or other fiduciary an
14 income tax return or claim for refund with respect to income tax
15 for any person. "

16 Section 2. Section 7-1-9 NMSA 1978 (being Laws 1965,
17 Chapter 248, Section 14, as amended) is amended to read:

18 "7-1-9. ADDRESS OF NOTICES AND PAYMENTS--TIMELY MAILING
19 CONSTITUTES TIMELY FILING OR MAKING.--

20 A. Any notice required or authorized by the Tax
21 Administration Act to be given by mail is effective if mailed or
22 served by the secretary or the secretary's delegate to the
23 taxpayer or person at the last address shown on his registration
24 certificate or other record of the department. Any notice,
25 return, application or payment required or authorized to be

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[bracketed material] = delete

1 delivered to the secretary or the department by mail shall be
2 addressed to the secretary of taxation and revenue, taxation and
3 revenue department, Santa Fe, New Mexico or in any other manner
4 which the secretary by regulation or instruction may direct.

5 B. Except as provided otherwise in Section 7-1-13.1
6 NMSA 1978, all notices, returns, applications or payments
7 authorized or required to be made or given by mail are timely if
8 mailed on or before the date on which they are required. The
9 secretary by regulation may provide that delivery to a private
10 delivery or courier service on or before the date on which
11 mailing is required constitutes timely mailing and may specify
12 standards under which the service's time stamps or other
13 indication of date of delivery to the service are adequate to
14 determine actual time of delivery to the service."

15 Section 3. Section 7-1-26 NMSA 1978 (being Laws 1965,
16 Chapter 248, Section 28, as amended) is amended to read:

17 "7-1-26. CLAIM FOR REFUND. --

18 A. Any person who believes that an amount of tax has
19 been paid by or withheld from that person in excess of that for
20 which the person was liable, who has been denied any credit or
21 rebate claimed or who claims a prior right to property in the
22 possession of the department pursuant to a levy made under
23 authority of Sections 7-1-31 through 7-1-34 NMSA 1978 may claim
24 a refund by directing to the secretary, within the time limited
25 by the provisions of Subsections ~~[B, C and D]~~ C, D and E of this

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1 section, a written claim for refund. Except as provided in
2 Subsection [~~G~~] H of this section, a refund claim [~~must~~] shall
3 include the taxpayer's name, address and identification number,
4 the type of tax for which a refund is being claimed, the sum of
5 money being claimed, the period for which overpayment was made
6 and the basis for the refund.

7 B. The secretary or the secretary's delegate may
8 allow the claim in whole or in part or may deny the claim. If
9 the claim is denied in whole or in part in writing, the claim
10 may not be refiled. If the claim is not granted in full, the
11 person, within ninety days after either the mailing or delivery
12 of the denial of all or any part of the claim, may elect to
13 pursue one, but not more than one, of the remedies in Paragraphs
14 (1) and (2) of this subsection. If the department has neither
15 granted nor denied any portion of a claim for refund within one
16 hundred twenty days of the date the claim was mailed or
17 delivered to the department, the department may not approve or
18 deny the claim but the person may refile it within the time
19 limits set forth in Subsection [~~B~~] C of this section or may
20 within ninety days elect to pursue one, but only one, of the
21 remedies in Paragraphs (1) and (2) of this subsection. In any
22 case, if a person does timely pursue more than one remedy, the
23 person shall be deemed to have elected the first remedy invoked.
24 The remedies are as follows:

25 (1) the person may direct to the secretary a

1 written protest against the denial of, or failure to either
2 allow or deny, the claim, which shall be set for hearing by a
3 hearing officer designated by the secretary promptly after the
4 receipt of the protest in accordance with the provisions of
5 Section 7-1-24 NMSA 1978, and pursue the remedies of appeal from
6 decisions adverse to the protestant as provided in Section
7 7-1-25 NMSA 1978; or

8 (2) the person may commence a civil action in
9 the district court for Santa Fe county by filing a complaint
10 setting forth the circumstance of the claimed overpayment,
11 alleging that on account thereof the state is indebted to the
12 plaintiff in the amount stated, together with any interest
13 allowable, demanding the refund to the plaintiff of that amount
14 and reciting the facts of the claim for refund. The plaintiff
15 or the secretary may appeal from any final decision or order of
16 the district court to the court of appeals.

17 [~~B-~~] C. Except as otherwise provided in Subsections
18 [~~C and D~~] D and E of this section, no credit or refund of any
19 amount may be allowed or made to any person unless as the result
20 of a claim made by that person as provided in this section:

21 (1) within three years of the end of the
22 calendar year in which:

23 (a) the payment was originally due or the
24 overpayment resulted from an assessment by the department
25 pursuant to Section 7-1-17 NMSA 1978, whichever is later;

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[bracketed material] = delete

1 (b) the final determination of value
2 occurs with respect to any overpayment that resulted from a
3 disapproval by any agency of the United States or the state of
4 New Mexico or any court of increase in value of a product
5 subject to taxation under the Oil and Gas Severance Tax Act, the
6 Oil and Gas Conservation Tax Act, the Oil and Gas Emergency
7 School Tax Act, the Oil and Gas Ad Valorem Production Tax Act or
8 the Natural Gas Processors Tax Act; or

9 (c) property was levied upon pursuant to
10 the provisions of the Tax Administration Act;

11 (2) within one year of the date:

12 (a) of the denial of the claim for credit
13 under the provisions of the Investment Credit Act or Filmmaker's
14 Credit Act;

15 (b) an assessment of tax is made; or

16 (c) a proceeding begun in court by the
17 department with respect to any period that is covered by a
18 waiver signed on or after July 1, 1993 by the taxpayer pursuant
19 to Subsection F of Section 7-1-18 NMSA 1978; or

20 (3) for assessments made on or after July 1,
21 1993, within one year of the date of an assessment of tax made
22 under Subsection B, C or D of Section 7-1-18 NMSA 1978 when the
23 assessment applies to a period ending at least three years prior
24 to the beginning of the year in which the assessment was made,
25 but the claim for refund shall not be made with respect to any

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1 period not covered by the assessment.

2 ~~[C-]~~ D. No credit or refund shall be allowed or made
3 to any person claiming a refund of gasoline tax under Section
4 7-13-11 NMSA 1978 unless notice of the destruction of the
5 gasoline was given the department within thirty days of the
6 actual destruction and the claim for refund is made within six
7 months of the date of destruction. No credit or refund shall be
8 allowed or made to any person claiming a refund of gasoline tax
9 under Section 7-13-14 NMSA 1978 unless the refund is claimed
10 within six months of the date of purchase of the gasoline and
11 the gasoline has been used at the time the claim for refund is
12 made.

13 ~~[D-]~~ E. If, as a result of an audit by the internal
14 revenue service or the filing of an amended federal return
15 changing a prior election or making any other change for which
16 federal approval is required by the Internal Revenue Code, any
17 adjustment of federal tax is made with the result that there
18 would have been an overpayment of tax if the adjustment to
19 federal tax had been applied to the taxable period to which it
20 relates, claim for credit or refund of only that amount based on
21 the adjustment may be made as provided in this section within
22 one year of the date of the internal revenue service audit
23 adjustment or payment of the federal refund or within the period
24 limited by Subsection ~~[B]~~ C of this section, whichever expires
25 later. Interest, computed at the rate specified in Subsection B

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1 of Section 7-1-68 NMSA 1978, shall be allowed on any such claim
2 for refund from the date one hundred twenty days after the claim
3 is made until the date the final decision to grant the credit or
4 refund is made.

5 ~~[E.]~~ F. Any refund of tax paid under any tax or tax
6 act administered under Subsection B of Section 7-1-2 NMSA 1978
7 may be made, at the discretion of the department, in the form of
8 credit against future tax payments if future tax liabilities in
9 an amount at least equal to the credit amount reasonably may be
10 expected to become due.

11 ~~[F.]~~ G. For the purposes of this section, the term
12 "oil and gas tax return" means a return reporting tax due with
13 respect to oil, natural gas, liquid hydrocarbons or carbon
14 dioxide pursuant to the Oil and Gas Severance Tax Act, the Oil
15 and Gas Conservation Tax Act, the Oil and Gas Emergency School
16 Tax Act, the Oil and Gas Ad Valorem Production Tax Act, the
17 Natural Gas Processors Tax Act or the Oil and Gas Production
18 Equipment Ad Valorem Tax Act.

19 ~~[G.]~~ H. The filing of a fully completed original
20 income tax return, corporate income tax return, corporate income
21 and franchise tax return, estate tax return or special fuel
22 excise tax return that shows a balance due the taxpayer or a
23 fully completed amended income tax return, an amended corporate
24 income tax return, an amended corporate income and franchise tax
25 return, an amended estate tax return, an amended special fuel

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1 excise tax return or an amended oil and gas tax return that
2 shows a lesser tax liability than the original return
3 constitutes the filing of a claim for refund for the difference
4 in tax due shown on the original and amended returns. "

5 Section 4. Section 7-1-39 NMSA 1978 (being Laws 1965,
6 Chapter 248, Section 41, as amended) is amended to read:

7 "7-1-39. RELEASE OR EXTINGUISHMENT OF LIEN--LIMITATION ON
8 ACTIONS TO ENFORCE LIEN.--

9 A. When any substantial part of the amount of tax
10 due from a taxpayer is paid, the department shall immediately
11 file, in the same county in which a notice of lien was filed,
12 and in the same records, a document completely or partially
13 releasing the lien. The county clerk to whom such a document is
14 presented shall record it without charge.

15 B. The department may file, in the same county as
16 the notice of lien was filed, a document releasing or partially
17 releasing any lien filed in accordance with Section 7-1-38 NMSA
18 1978 when the filing of the lien was premature or did not follow
19 requirements of law, when the taxpayer enters into an
20 installment agreement to pay the taxes due that filing of the
21 lien was intended to secure or when release or partial release
22 would facilitate collection of taxes due. The county clerk to
23 whom the document is presented shall record it without charge.

24 ~~[B.]~~ C. In all cases when a notice of lien for
25 taxes, penalties and interest has been filed under Section

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[bracketed material] = delete

1 7-1-38 NMSA 1978 and a period of ten years has passed from the
2 date the lien was filed, as shown on the notice of lien, the
3 taxes, penalties and interest for which the lien is claimed
4 shall be conclusively presumed to have been paid. The county
5 clerk shall enter in his records a notice including the words
6 "canceled by act of legislature" and the lien is thereby
7 extinguished. No action shall be brought to enforce any lien
8 extinguished in accordance with this ~~[section]~~ subsection. "

9 Section 5. Section 7-1-61 NMSA 1978 (being Laws 1965,
10 Chapter 248, Section 62, as amended) is amended to read:

11 "7-1-61. DUTY OF SUCCESSOR IN BUSINESS. --

12 A. As used in Sections 7-1-61 through 7-1-64 NMSA
13 1978, "tax" means the amount of tax due imposed by provisions of
14 the ~~[Gross Receipts and Compensating Tax Act, the Liquor Excise
15 Tax Act, the Resources Excise Tax Act, the County Fire
16 Protection Excise Tax Act or any municipal or county sales or
17 gross receipts tax]~~ taxes or tax acts set forth in Subsections A
18 and B of Section 7-1-2 NMSA 1978, except the Income Tax Act

19 B. The tangible and intangible property used in any
20 business remains subject to liability for payment of the tax due
21 on account of that business to the extent stated herein, even
22 though the business changes hands.

23 C. If any person liable for any amount of tax ~~[sells
24 out his business]~~ from operating a business transfers that
25 business to a successor the ~~[purchaser]~~ successor shall

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1 ~~[withhold and]~~ place in a trust account sufficient ~~[of]~~ money
2 from the purchase price or other source to cover such amount of
3 tax until the secretary or secretary's delegate issues a
4 certificate stating that no amount is due, or ~~[he]~~ the successor
5 shall pay over the amount due to the department upon proper
6 demand ~~[therefor]~~ for, or assessment of, that amount due by the
7 secretary. "

8 Section 6. Section 7-1-62 NMSA 1978 (being Laws 1965,
9 Chapter 248, Section 63, as amended) is amended to read:

10 "7-1-62. DUTY OF ~~[DIRECTOR]~~ SECRETARY - - RELEASE OF
11 ~~[PURCHASER]~~ SUCCESSOR. - -

12 A. Within thirty days after receiving from the
13 ~~[purchaser]~~ successor a written request for a certificate, or
14 within thirty days from the date the former owner's records are
15 made available for audit, whichever period expires the later,
16 but in any event not later than sixty days after receiving the
17 request, the ~~[director or his delegate]~~ secretary or secretary's
18 delegate shall either issue the certificate or mail a notice to
19 the ~~[purchaser]~~ successor of the amount of tax due from
20 operating the business for which the ~~[vendor]~~ former owner is
21 liable and which must be paid as a condition of issuing the
22 certificate.

23 B. Failure of the ~~[director or his delegate]~~
24 department to mail or deliver the notice of tax due within the
25 required time releases the ~~[purchaser]~~ successor from any

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1 obligation ~~[to withhold from the purchase price and releases the~~
2 ~~property from the operation of]~~ as a successor under Section
3 7-1-61 NMSA 1978. "

4 Section 7. Section 7-1-63 NMSA 1978 (being Laws 1965,
5 Chapter 248, Section 64, as amended) is amended to read:

6 "7-1-63. ~~[DEMAND FOR PAYMENT]~~ ASSESSMENT OF TAX DUE--
7 APPLICATION OF PAYMENT. --

8 A. If, after any business is ~~[sold]~~ transferred to a
9 successor, any tax from operating the business for which the
10 former owner is liable remains due, the ~~[director or his~~
11 ~~delegate shall make demand upon the purchaser for payment over~~
12 ~~of that amount and the purchaser shall comply with the demand~~
13 successor shall pay the amount due within thirty days. If the
14 successor fails to pay within thirty days of the date notice
15 provided for in Section 7-1-62 NMSA 1978 was mailed or if a
16 certificate was not requested, the department shall assess the
17 successor the amount due.

18 B. Upon the payment ~~[over]~~ of the amount ~~[required~~
19 ~~to be withheld]~~ due from the amount placed in a trust account as
20 provided by Subsection C of Section 7-1-61 NMSA 1978, the
21 balance, if any, remaining may be released to the former owner
22 or otherwise lawfully disposed of. The former owner shall be
23 credited with the payment of tax.

24 C. A successor may discharge an assessment made
25 pursuant to this section by paying to the department the full

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1 value of the transferred tangible and intangible property. The
2 successor shall remain liable for the amount assessed, however,
3 until the amount is paid if:

4 (1) the business has been transferred to evade
5 or defeat any tax;

6 (2) the transfer of the business amounts to a
7 de facto merger, consolidation or mere continuation of the
8 transferor's business; or

9 (3) the successor has assumed the liability."

10 Section 8. Section 7-1-69 NMSA 1978 (being Laws 1965,
11 Chapter 248, Section 70, as amended) is amended to read:

12 "7-1-69. CIVIL PENALTY FOR FAILURE TO PAY TAX OR FILE A
13 RETURN. --

14 A. Except as provided in Subsection B of this
15 section, in the case of failure due to negligence or disregard
16 of rules and regulations, but without intent to ~~defraud~~ evade
17 or defeat any tax, to pay when due any amount of tax required to
18 be paid, to pay in accordance with the provisions of Section 7-
19 1-13.1 NMSA 1978 when required to do so or to file by the date
20 required a return regardless of whether any tax is due, there
21 shall be added to the amount as penalty the greater of:

22 (1) two percent per month or any fraction of a
23 month from the date the tax was due multiplied by the amount of
24 tax due but not paid, not to exceed ten percent of the tax due
25 but not paid;

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1 (2) two percent per month or any fraction of a
2 month from the date the return was required to be filed
3 multiplied by the tax liability established in the late return,
4 not to exceed ten percent of the tax liability established in
5 the late return; or

6 (3) a minimum of five dollars (\$5.00), but the
7 five-dollar (\$5.00) minimum penalty shall not apply to taxes
8 levied under the Income Tax Act or taxes administered by the
9 department pursuant to Subsection B of Section 7-1-2 NMSA 1978.

10 B. If a different penalty is specified in a compact
11 or other interstate agreement to which New Mexico is a party,
12 [~~then~~] the penalty provided in the compact or other interstate
13 agreement shall be applied to amounts due under the compact or
14 other interstate agreement at the rate and in the manner
15 prescribed by the compact or other interstate agreement.

16 C. In the case of failure, with willful intent to
17 [~~defraud the state~~] evade or defeat any tax, to pay when due any
18 amount of tax required to be paid, there shall be added to the
19 amount fifty percent of the tax or a minimum of twenty-five
20 dollars (\$25.00), whichever is greater, as penalty.

21 ~~[D. In the case of failure to pay the amount of tax~~
22 ~~required to be paid in accordance with Section 7-1-13.1 NMSA~~
23 ~~1978 in the manner required by that section, there shall be~~
24 ~~added to the amount due a penalty of two percent of the amount~~
25 ~~due, except that if a penalty is required to be imposed by this~~

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1 ~~subsection and a penalty is also required to be imposed under~~
2 ~~Subsection A of this section, the penalty shall be imposed and~~
3 ~~collected pursuant to Subsection A of this section only]~~

4 D. If demand is made for payment of any tax,
5 including penalty imposed pursuant to this section, and if such
6 tax is paid within ten days after the date of such demand, no
7 penalty shall be imposed for the period after the date of the
8 demand with respect to the amount paid "

9 Section 9. A new section of the Tax Administration Act is
10 enacted to read:

11 "[NEW MATERIAL] CIVIL PENALTY--WILLFUL ATTEMPT TO CAUSE
12 EVASION OF ANOTHER'S TAX.--Any person other than the taxpayer
13 who willfully causes or attempts to cause the evasion of a
14 taxpayer's obligation to report and pay tax may be assessed a
15 civil penalty in an amount equal to the amount of the tax,
16 penalty and interest attempted to be evaded. "

17 Section 10. REPEAL.--Sections 7-1-26.1 and 7-1-64 NMSA
18 1978 (being Laws 1991, Chapter 9, Section 23 and Laws 1965,
19 Chapter 248, Section 65, as amended) are repealed.

20 Section 11. APPLICABILITY.--The provisions of Subsection B
21 of Section 7-1-26 NMSA 1978 as set forth in Section 3 of this
22 act apply to claims for refund filed on or after July 1, 1997.
23 Claims for refund filed before July 1, 1997 shall be
24 administered in accordance with those provisions of Section
25 7-1-26 NMSA 1978 in effect on June 30, 1997.

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State of New Mexico
House of Representatives

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

February 3, 1997

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE BILL 37

has had it under consideration and reports same with
recommendation that it DO PASS, amended as follows:

1. On page 13, line 19, strike “, when the taxpayer enters
into an”, strike line 20 in its entirety, and on line 21, strike
“lien was intended to secure”.

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Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 9 For 0 Against

Yes: 9

Excused: Gubbels, Lujan, Ryan, Sandel

Absent: None

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March 19, 1997

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Mr. President:

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Your WAYS AND MEANS COMMITTEE, to whom has been

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referred

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HOUSE BILL 37, as amended

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has had it under consideration and reports same with

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recommendation that it DO PASS.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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Adopted _____ Not Adopted _____

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(Chief Clerk)

(Chief Clerk)

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Date _____

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The roll call vote was 7 For 0 Against

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Yes: 7

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No: 0

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Excused: Duran, McSorley

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Absent: None

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H0037WM1

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