

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 31

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Luciano "Lucky" Varela

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

DIRECTING THE TAXATION AND REVENUE DEPARTMENT TO CONDUCT A
TEMPORARY TAX AMNESTY PROGRAM; MAKING AN APPROPRIATION.

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

Section 1. TEMPORARY TAX AMNESTY PROGRAM -

APPROPRIATION. - -

A. Two hundred thousand dollars (\$200,000) is appropriated from the general fund to the taxation and revenue department for expenditure in fiscal year 2000 for the purpose of conducting a tax amnesty program as provided in Subsection B of this section. Any unexpended or unencumbered balance remaining at the end of fiscal year 2000 shall revert to the general fund.

B. For the taxes and tax acts administered under the Tax Administration Act, the secretary of taxation and

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 revenue, with the concurrence of the governor, is authorized
2 to declare an amnesty period of no more than ninety days,
3 provided that any amnesty period occur within fiscal year
4 2000. All revenue collected as a result of the tax amnesty
5 shall be identified specifically and reported to the first
6 session of the forty-fifth legislature.

7 C. The secretary of taxation and revenue is
8 authorized to waive, during the amnesty period only, the
9 interest and penalty provisions under Sections 7-1-67 and
10 7-1-69 NMSA 1978 on taxes that are:

11 (1) due and not assessed prior to the day the
12 amnesty period begins; and

13 (2) due, assessed and not paid on the day the
14 amnesty period begins, but that are paid by the taxpayer or
15 that the taxpayer agrees to pay pursuant to an installment
16 payment agreement entered into with the taxation and revenue
17 department on or before the last day of the amnesty period.

18 D. After deposit into the general fund of an
19 amount of money equal to the general fund appropriation made
20 to the department to carry out the tax amnesty program,
21 revenue from taxes paid during the amnesty period attributable
22 to the provisions of this section shall be disposed of as
23 provided by law for each particular tax revenue paid.

24 Section 2. DELAYED REPEAL. --The provisions of this act
25 are repealed effective July 1, 2000.

1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
3
4
5

6 February 1, 1999
7

8 Mr. Speaker:
9

10 Your TAXATION & REVENUE COMMITTEE, to whom has
11 been referred
12

13 HOUSE BILL 31
14

15 has had it under consideration and reports same with
16 recommendation that it DO PASS, and thence referred to the
17 APPROPRIATIONS & FINANCE COMMITTEE.

18 Respectfully submitted,
19

20
21
22 _____
23 Jerry W. Sandel, Chairman
24
25

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

3 HB31

Page 4

4 Adopted _____ Not Adopted _____

6 (Chief Clerk)

(Chief Clerk)

8 Date _____

10 The roll call vote was 14 For 0 Against

11 Yes: 14

12 Excused: Whitaker

13 Absent: None

15 J:\99BillSWP\H0031

underscored material = new
[bracketed material] = delete

1 FORTY- FOURTH LEGISLATURE
2 FIRST SESSION, 1999
3

4 February 10, 1999
5

6
7 Mr. Speaker:
8

9 Your APPROPRIATIONS AND FINANCE COMMITTEE, to
10 whom has been referred

11 HOUSE BILL 31
12

13 has had it under consideration and reports same with
14 recommendation that it DO PASS, amended as follows:
15

16 1. On page 1, line 12, after the semicolon, strike the
17 remainder of the line and insert in lieu thereof:

18 "EARMARKING CERTAIN TAX AMNESTY REVENUES FOR THE TAXATION
19 AND REVENUE INFORMATION MANAGEMENT SYSTEMS PROJECT; MAKING
20 APPROPRIATIONS. ".
21

22 2. On page 1, line 16, strike "APPROPRIATION" and insert
23 in lieu thereof "DISTRIBUTION OF REVENUES-- APPROPRIATIONS".
24

25 3. On page 2, strike lines 18 through 23 and insert in
lieu thereof:

. 124617. 1

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

3HARC/HB 31

Page 6

4 "D. Upon deposit into the tax administration
5 suspense fund of tax revenue identified specifically as revenue
6 from taxes paid during the amnesty period attributable to the
7 provisions of this section, and after all necessary
8 distributions and transfers as provided by law, except to the
9 general fund, have been made pursuant to Section 7-1-6.1 NMSA
10 1978, the first two hundred thousand dollars (\$200,000) of the
11 remaining amount shall be distributed to the general fund and
12 the remainder, notwithstanding the provisions of Section 7-1-6.1
13 NMSA 1978, shall be transferred to the taxation and revenue
14 department and is appropriated for expenditure by the department
15 for the taxation and revenue information management systems
16 project; provided that when the total amount transferred
17 pursuant to this subsection reaches fifteen million dollars
18 (\$15,000,000), the remaining revenue from taxes paid during the
19 amnesty period attributable to the provisions of this section
20 shall be distributed pursuant to the provisions of Section 7-1-
21 6.1 NMSA 1978. "

22 4. On page 2, line 25, strike "2000" and insert in lieu
23 thereof "2001".
24
25

. 124617. 1

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

3 HAF C/HB 31

Page 7

4
5 Respectfully submitted,

8 _____
9
10 Max Coll, Chairman

12 Adopted _____

Not Adopted _____

14 (Chief Clerk)

(Chief Clerk)

16 Date _____

17 The roll call vote was 14 For 0 Against

18 Yes: 14

19 Excused: Heaton, Marquardt, Watchman

20 Absent: None

23 127069.1

24 J:\99Bill\SWP\H0031

25 . 124617.1

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HARC/HB 31

Page 8

2

3

4

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

5

6

7

8

March 1, 1999

9

Mr. President:

10

11

Your WAYS & MEANS COMMITTEE, to whom has been referred

12

13

HOUSE BILL 31, as amended

14

15

has had it under consideration and reports same with

16

recommendation that it DO PASS, and thence referred to the

17

FINANCE COMMITTEE.

18

Respectfully submitted,

19

20

21

22

23

Carlos R. Cisneros, Chairman

24

25

. 124617. 1

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HAFB/HB 31

Page 9

2

3

Adopted _____ Not

4

Adopted _____

5

(Chief Clerk)

(Chief Clerk)

6

7

8

Date _____

9

10

The roll call vote was 6 For 1 Against

11

Yes: 6

12

No: Rawson

13

Excused: Carraro, Jennings

14

Absent: None

15

16

H0031WM1

17

18

19

20

21

22

23

24

25

. 124617. 1

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HARC/HB 31

Page 10

2

3

4

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

5

6

7

March 3, 1999

8

9

Mr. President:

10

Your FINANCE COMMITTEE, to whom has been referred

11

12

HOUSE BILL 31, as amended

13

14

has had it under consideration and reports same with
recommendation that it DO PASS.

15

16

Respectfully submitted,

17

18

19

20

21

22

Ben D. Altamirano, Chairman

23

24

25

. 124617. 1

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HAFc/HB 31

Page 11

2 Adopted _____ Not

3 Adopted _____

4 (Chief Clerk)

(Chief Clerk)

5

6

7

8

Date _____

9

10

The roll call vote was 10 For 0 Against

11

Yes: 10

12

No: 0

13

Excused: Lyons, Rodriguez, Tsosie

14

Absent: None

15

16

H0031FC1

17

18

19

20

21

22

23

24

25

. 124617. 1

underscored material = new
[bracketed material] = delete