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HOUSE BILL

55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022

INTRODUCED BY

DISCUSSION DRAFT

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE AND
THE LEGISLATIVE HEALTH AND HUMAN SERVICES COMMITTEE

AN ACT

RELATING TO HEALTH; ENACTING THE EASY ENROLLMENT ACT;
ESTABLISHING THE EASY ENROLLMENT PROGRAM; REQUIRING REVISION OF
STATE INCOME TAX FORMS TO ALLOW TAXPAYERS TO CONSENT TO
PROVISION OF CERTAIN INFORMATION PERTAINING TO ENROLLMENT IN
CERTAIN HEALTH COVERAGE PROGRAMS; ALLOWING THE NEW MEXICO
HEALTH INSURANCE EXCHANGE TO ENROLL CONSENTING TAXPAYERS IN
QUALIFIED HEALTH PLANS UNDER CERTAIN CIRCUMSTANCES; PROVIDING
AN EXCEPTION TO CONFIDENTIALITY FOR CERTAIN TAX RETURN
INFORMATION.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--Sections 1
through 5 of this act may be cited as the "Easy Enrollment
Act".

SECTION 2. [NEW MATERIAL] DEFINITIONS.--As used in the

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1 Easy Enrollment Act:

2 A. "exchange" means the New Mexico health insurance
3 exchange, composed of an exchange for the individual market and
4 a small business health options program or small business
5 health options exchange under a single governance and
6 administrative structure;

7 B. "health coverage program" means medicaid, health
8 care coverage available through the federal children's health
9 insurance program, a qualified health plan available through
10 the exchange pursuant to the New Mexico Health Insurance
11 Exchange Act or a health plan available through the New Mexico
12 medical insurance pool pursuant to the Medical Insurance Pool
13 Act;

14 C. "insurance-relevant information" means
15 information pertaining to the insurance enrollment status of a
16 taxpayer or members of a taxpayer's household and that is
17 derived or obtained from the taxpayer's state income tax
18 return; provided that information is limited to that
19 information necessary to assess the eligibility of the taxpayer
20 or members of the taxpayer's household for health coverage
21 programs and includes:

22 (1) adjusted gross income and other types of
23 reported income used to assess eligibility for health coverage
24 programs;

25 (2) household size;

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1 (3) claimed dependents; and
2 (4) contact information and identifying
3 information necessary to assess health coverage program
4 eligibility and used to match against relevant third-party data
5 sources;

6 D. "medicaid" means the joint federal-state health
7 coverage program pursuant to Title 19 or Title 21 of the
8 federal Social Security Act, as amended, and the rules
9 promulgated pursuant to that act;

10 E. "qualified health plan" means a health plan that
11 has in effect a certification from the superintendent of
12 insurance that meets the standards set forth in applicable
13 federal and state law and rules as well as any additional
14 requirements established by the board of directors of the
15 exchange pursuant to the New Mexico Health Insurance Exchange
16 Act; and

17 F. "taxpayer" means an individual subject to the
18 tax imposed pursuant to the Income Tax Act.

19 SECTION 3. [NEW MATERIAL] EASY ENROLLMENT PROGRAM--
20 ESTABLISHMENT--PURPOSE.--The "easy enrollment program" is
21 established to, in accordance with the provisions of the Easy
22 Enrollment Act:

23 A. facilitate identification of taxpayers and
24 members of the taxpayers' households who are uninsured;

25 B. provide taxpayers with a method to consent to

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1 the taxation and revenue department's provision of insurance-
2 relevant information to the exchange for the purpose of
3 assessing eligibility for health coverage programs;

4 C. provide for notification to taxpayers regarding
5 their eligibility or eligibility of their household members for
6 health coverage programs; and

7 D. facilitate enrollment in health coverage
8 programs.

9 SECTION 4. [NEW MATERIAL] TAXATION AND REVENUE DEPARTMENT
10 DUTIES--INCOME TAX FORM REVISION--TAXPAYER CONSENT.--

11 A. The secretary of taxation and revenue shall
12 revise the state income tax form to allow a taxpayer to:

13 (1) identify whether the taxpayer or members
14 of the taxpayer's household are uninsured; and

15 (2) provide the taxpayer's consent to provide
16 to the exchange:

17 (a) the taxpayer's insurance-relevant
18 information; and

19 (b) information on any consent provided
20 by the taxpayer pursuant to this paragraph.

21 B. If the exchange provides for enrollment of a
22 taxpayer or a taxpayer's household member pursuant to Section 5
23 of the Easy Enrollment Act, the secretary of taxation and
24 revenue shall additionally include on the state income tax form
25 a space to allow a taxpayer to provide to the exchange:

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- 1 (1) the taxpayer's consent to enroll:
- 2 (a) the taxpayer in a qualified health
- 3 plan for which the taxpayer would not be charged a premium; or
- 4 (b) members of the taxpayer's household
- 5 in a qualified health plan for which those members would not be
- 6 charged a premium if: 1) coverage by the qualified health plan
- 7 is available to those household members; and 2) the taxpayer
- 8 has legal authority to consent to enroll those household
- 9 members; and
- 10 (2) information on any consent provided by the
- 11 taxpayer pursuant to this subsection.

12 C. The taxation and revenue department shall

13 forward to the exchange:

- 14 (1) the taxpayer's insurance-relevant
- 15 information if, on the taxpayer's state income tax form, the
- 16 taxpayer elects to provide the taxpayer's insurance-relevant
- 17 information to the exchange pursuant to Subsections A and B of
- 18 this section; and
- 19 (2) information on any consent by a taxpayer
- 20 provided pursuant to this section if the taxpayer agrees to
- 21 provide information on that consent to the exchange in
- 22 accordance with this section.

23 SECTION 5. [NEW MATERIAL] NEW MEXICO HEALTH INSURANCE

24 EXCHANGE DUTIES.--

25 A. Upon receipt of a taxpayer's insurance-relevant

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1 information from the taxation and revenue department, the
2 exchange shall assess the taxpayer's eligibility or the
3 eligibility of members of the taxpayer's household for health
4 coverage programs. If the required insurance-relevant
5 information is insufficient to assess the eligibility of the
6 taxpayer or of the members of the taxpayer's household for
7 those health coverage programs, the exchange may request
8 additional information from the taxpayer.

9 B. If the exchange assesses that a taxpayer or a
10 member of the taxpayer's household is eligible for a qualified
11 health plan available through the exchange pursuant to the New
12 Mexico Health Insurance Exchange Act, the exchange shall
13 provide the taxpayer with information on:

14 (1) qualified health plans available to the
15 taxpayer or member of the taxpayer's household through the
16 exchange;

17 (2) specific enrollment instructions for each
18 of those qualified health plans available to the taxpayer or
19 taxpayer's household; and

20 (3) the federal premium assistance credit
21 provided pursuant to 26 U.S.C. 36B.

22 C. If a taxpayer informs the exchange that the
23 taxpayer is interested in enrolling in a qualified health plan
24 for which the taxpayer or a member of the taxpayer's household
25 is eligible, the exchange shall provide the taxpayer with a

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1 special enrollment period pursuant to the provisions of Section
2 59A-23F-6.1 NMSA 1978.

3 D. The exchange may enroll a taxpayer or the
4 taxpayer's household member in a qualified health plan for
5 which that person is eligible and for which that person would
6 not be charged a premium; provided that the required consent
7 under the required legal authority is made pursuant to Section
8 4 of the Easy Enrollment Act.

9 E. When, pursuant to this section, a taxpayer
10 enrolls or is enrolled in a qualified health plan available
11 through the exchange, the exchange shall:

12 (1) ensure that coverage begins within the
13 time period required by law; and

14 (2) provide the taxpayer with at least an
15 annual reminder of the need for the taxpayer to notify the
16 exchange of any change in household circumstances applicable to
17 health care coverage of the taxpayer or the taxpayer's
18 household member.

19 F. If the exchange assesses that a taxpayer or a
20 member of the taxpayer's household may be eligible for:

21 (1) medicaid or for health care coverage
22 pursuant to the children's health insurance program, the
23 exchange shall inform the taxpayer of that potential
24 eligibility and refer the taxpayer to the human services
25 department for enrollment purposes; or

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1 (2) a health plan available through the New
2 Mexico medical insurance pool pursuant to the Medical Insurance
3 Pool Act, the exchange shall inform the taxpayer of that
4 potential eligibility and refer the taxpayer to the New Mexico
5 medical insurance pool for enrollment purposes.

6 SECTION 6. Section 7-1-8.10 NMSA 1978 (being Laws 2009,
7 Chapter 243, Section 12) is amended to read:

8 "7-1-8.10. INFORMATION THAT MAY BE REVEALED TO PRIVATE
9 PERSONS OTHER THAN THE TAXPAYER.--An employee of the department
10 may reveal to:

11 A. a transferee, assignee, buyer or lessor of a
12 liquor license, the amount and basis of an unpaid assessment of
13 tax for which the transferor, assignor, seller or lessee is
14 liable;

15 B. a purchaser of a business as provided in
16 Sections 7-1-61 through 7-1-63 NMSA 1978, the amount and basis
17 of an unpaid assessment of tax for which the purchaser's seller
18 is liable;

19 C. a rack operator, importer, blender, distributor
20 or supplier, the identity of a rack operator, importer,
21 blender, supplier or distributor and the number of gallons
22 reported on returns required under the Gasoline Tax Act,
23 Special Fuels Supplier Tax Act or Alternative Fuel Tax Act, but
24 only when it is necessary to enable the department to carry out
25 its duties under the Gasoline Tax Act, the Special Fuels

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1 Supplier Tax Act or the Alternative Fuel Tax Act; ~~and~~

2 D. a corporation authorized to be formed under the
3 Educational Assistance Act, upon its written request, the last
4 known address and the date of that address of every person
5 certified to the department as an absent obligor of an
6 educational debt due and owed to the corporation or that the
7 corporation has lawfully contracted to collect; this
8 information may only be used by the corporation and its
9 officers and employees to enforce the educational debt
10 obligation of the absent obligors; and

11 E. the executive director of the New Mexico health
12 insurance exchange:

13 (1) insurance-relevant information for which
14 the taxpayer consents to disclosure in accordance with the
15 provisions of the Easy Enrollment Act; and

16 (2) information on consent that a taxpayer
17 provides on a state income tax return in accordance with the
18 provisions of the Easy Enrollment Act."

19 SECTION 7. APPLICABILITY.--The provisions of this act
20 apply to taxable years beginning on or after January 1, 2024.

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