

**BLUE RIBBON TAX REFORM COMMISSION
INVITATION FOR
PUBLIC COMMENT**

Time for public comment on any tax issue before the Blue Ribbon Tax Reform Commission is always provided at all meetings of the commission and its committees. However, to make it easier for people in other areas of the state to speak to the commissioners about their tax concerns, the commission has scheduled two public hearings, one in Las Cruces and one in Albuquerque, solely for the purpose of taking public comment.

The commission invites public comment on any tax reform issue from individuals or representatives of organizations, governments, business and industry or other groups. While comments on any tax reform issue are welcome, the following list of tax issues or tax changes are among those being considered by the commission. Public comment on these issues would be particularly helpful to the commission in its deliberations. They are:

- the fairness of the tax burden (income tax, property tax or sales taxes) on various groups, e.g., families, the poor, the elderly or various types of businesses or industries;
- tax reform to foster economic development by making New Mexico businesses more competitive with businesses in other states and by lowering administrative costs of compliance;
- the gross receipts tax on food purchased for home consumption;
- the gross receipts tax on many medical services, including services provided by physicians, some hospitals and other health care providers, as well as for-profit nursing homes;
- the equity or fairness of exempting various transactions, activities or types of organizations, such as certain nonprofit organizations, from taxation, while taxing the same activities or transactions of similar for-profit organizations and businesses;
- promoting tax equity by increasing the tax on the sale of those goods and services, such as motor vehicles, that are taxed at a lower rate than the gross receipts tax imposed on the sale of other goods and services; and
- the need to raise gasoline or other fuel taxes or motor vehicle fees to provide adequate resources for highway and other transportation infrastructure.

If you would like to be scheduled at one of the public hearings, you may call or email Janice McCrary at the Legislative Council Service at 986-4649 or janice.mccrary@state.nm.us. However, public comments will be welcomed, whether or not they are scheduled. Providing a written summary of your comments would also be helpful to the commission, but is not necessary.