

1 SENATE BILL 367

2 **51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013**

3 INTRODUCED BY

4 Jacob Candelaria

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10 AN ACT

11 RELATING TO TAX ADMINISTRATION; PROVIDING FOR INDEPENDENT
12 HEARING OFFICERS FOR PROTEST OF TAX ASSESSMENTS; CREATING THE
13 OFFICE OF TAX PROTEST AND HEARINGS.

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

16 SECTION 1. OFFICE OF TAX PROTEST AND HEARINGS--DUTIES--
17 INDEPENDENT TAX HEARING OFFICERS.--

18 A. The "office of tax protest and hearings" is
19 created. The office is attached to the taxation and revenue
20 department for administrative purposes only in accordance with
21 the Executive Reorganization Act. The office shall retain
22 decision-making and policymaking autonomy separate from the
23 taxation and revenue department.

24 B. The chief executive and administrative officer
25 of the office is the "chief hearing officer". The chief

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1 hearing officer shall be appointed by the governor with the
2 consent of the senate. The chief hearing officer shall hold
3 that office at the pleasure of the governor.

4 C. The office shall:

5 (1) handle formal protests filed by a taxpayer
6 who disputes tax liabilities, refund denials, failure to grant
7 or deny refund claims or other actions taken by the taxation
8 and revenue department pursuant to the Tax Administration Act
9 or other tax statutes;

10 (2) hold all administrative hearings pursuant
11 to the Tax Administration Act and other tax statutes; and

12 (3) provide independent and impartial hearing
13 officers;

14 D. The chief hearing officer and hearing officers
15 shall:

16 (1) be active members in good standing of the
17 New Mexico state bar;

18 (2) have five years' experience as an attorney
19 in tax law; and

20 (3) complete an appropriate course of
21 instruction or training for hearing officers.

22 SECTION 2. TEMPORARY PROVISION--TRANSFER OF PERSONNEL,
23 PROPERTY AND CONTRACTS.--On July 1, 2013:

24 A. all personnel, appropriations, money, records,
25 equipment, supplies and other property of the protest office

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1 and the hearings bureau of the taxation and revenue department
2 relating to hearings and actions of the department pursuant to
3 the Tax Administration Act and other tax statutes shall be
4 transferred to the office of tax protest and hearings; and

5 B. all contracts of the protest office and the
6 hearings bureau of the taxation and revenue department relating
7 to hearings and actions of the department pursuant to the Tax
8 Administration Act and other tax statutes shall be binding and
9 effective on the office of tax protest and hearings.