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SENATE BILL 502

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

INTRODUCED BY

Timothy M. Keller and Jason C. Harper

AN ACT

RELATING TO TAXATION; CREATING THE BLUE RIBBON TAX REFORM
COMMISSION; PROVIDING FOR ITS MEMBERSHIP AND DUTIES; MAKING AN
APPROPRIATION; DECLARING AN EMERGENCY.

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

**SECTION 1. BLUE RIBBON TAX REFORM COMMISSION CREATED--
MEMBERSHIP--APPOINTMENT--DUTIES.--**

A. The "blue ribbon tax reform commission" is
created and shall function from the date of its appointment
until November 1, 2013.

B. The commission shall consist of twenty-three
members appointed as follows:

(1) five members of the house of
representatives shall be appointed by the speaker of the house
of representatives and five members of the senate shall be

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1 appointed by the president pro tempore of the senate. Members
2 shall be appointed from each house so as to give the two major
3 political parties in each house the same proportional
4 representation on the commission as prevails in each house;
5 however, in no event shall either party have less than one
6 member from each house on the commission;

7 (2) one public member shall be appointed by
8 the speaker of the house of representatives and one public
9 member shall be appointed by the president pro tempore of the
10 senate; and

11 (3) eleven public members shall be appointed
12 by the governor to represent a broad range of views and
13 expertise on taxation issues; provided that these members shall
14 include at least one member to represent municipal governments,
15 at least one member to represent county governments and at
16 least one member to represent Native American tribes, pueblos
17 and nations.

18 C. Appointments to the commission shall be made no
19 later than twenty days after the effective date of this act.
20 The governor, in consultation with the speaker of the house of
21 representatives and the president pro tempore of the senate,
22 shall appoint a chair from among the members of the commission
23 within fourteen days of the appointment of the commission. The
24 commission may elect such other officers as it deems necessary
25 to carry out its duties.

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1 D. The commission shall meet at the call of the
2 chair as necessary to carry out its duties, but no less than
3 twice a month. The first meeting shall be held no later than
4 May 1, 2013.

5 E. Three absences from meetings of the commission
6 shall constitute grounds for removal of a public member of the
7 commission. Upon the request of the chair of the commission,
8 the appointing authority shall replace the public member who
9 has failed to attend three meetings of the commission.

10 F. A majority of the members appointed constitutes
11 a quorum for the transaction of business. The support of a
12 majority of the members appointed is required for adoption of
13 any action by the commission; provided, however, that the final
14 report of the commission, including its recommendations and
15 proposed legislation, must have the support of a majority of
16 the legislative members.

17 G. The commission shall develop recommendations for
18 reform of New Mexico's tax laws to establish a balanced tax
19 system that provides maximum economic development benefits and
20 maintains necessary government services at an appropriate
21 level. The commission shall examine New Mexico's tax system,
22 identify its strengths and deficiencies and consider a broad
23 range of improvements that could be made to modernize the tax
24 system and make it more conducive to economic growth. The
25 commission shall examine all tax expenditures approved and

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1 determine if any changes are necessary and the structure of any
2 such changes. The commission shall submit a report of its
3 findings, including specific recommendations and proposed
4 legislation, to the governor and the New Mexico legislative
5 council no later than November 1, 2013.

6 H. The commission shall hire or contract for
7 appropriate staff. Staff shall assist the commission as
8 directed by the chair, including conducting interviews with
9 parties that wish to express their views to the commission and
10 synthesizing this information for the commission. The
11 commission may request assistance from the legislative council
12 service, legislative finance committee and the taxation and
13 revenue department.

14 I. Members of the commission shall be entitled to
15 receive per diem and mileage expenses as provided for public
16 officers in the Per Diem and Mileage Act.

17 SECTION 2. APPROPRIATION.--Two hundred fifty thousand
18 dollars (\$250,000) is appropriated from the general fund to the
19 legislative council service for expenditure in fiscal years
20 2013 and 2014 to carry out the provisions of this act,
21 including staff salaries and reimbursement of per diem and
22 mileage expenses of the blue ribbon tax reform commission.
23 Payments from the appropriation shall be made upon vouchers
24 signed by the director of the legislative council service or
25 the director's authorized representative. Any unexpended or

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1 unencumbered balance remaining at the end of fiscal year 2014
2 shall revert to the general fund.

3 SECTION 3. EMERGENCY.--It is necessary for the public
4 peace, health and safety that this act take effect immediately.