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SENATE BILL 208

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

William H. Payne

AN ACT

RELATING TO FRAUD AGAINST TAXPAYERS; CLARIFYING THAT THE
DEFINITION OF "STATE" IN THE FRAUD AGAINST TAXPAYERS ACT
INCLUDES LOCAL GOVERNMENTS AND PUBLIC SCHOOLS.

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

SECTION 1. Section 44-9-2 NMSA 1978 (being Laws 2007,
Chapter 40, Section 2) is amended to read:

"44-9-2. DEFINITIONS.--As used in the Fraud Against
Taxpayers Act:

A. "claim" means a request or demand for money,
property or services when all or a portion of the money,
property or services requested or demanded issues from or is
provided or reimbursed by the state;

B. "employer" includes an individual, corporation,
firm, association, business, partnership, organization, trust

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underscoring material = new
~~[bracketed material] = delete~~

underscored material = new
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1 and the state and any of its agencies, institutions or
2 political subdivisions;

3 C. "knowingly" means that a person, with respect to
4 information, acts:

5 (1) with actual knowledge of the truth or
6 falsity of the information;

7 (2) in deliberate ignorance of the truth or
8 falsity of the information; or

9 (3) in reckless disregard of the truth or
10 falsity of the information;

11 D. "person" means an individual, corporation, firm,
12 association, organization, trust, business, partnership,
13 limited liability company, joint venture or any legal or
14 commercial entity; and

15 E. "state" means the state of New Mexico or any of
16 its branches, agencies, departments, boards, commissions,
17 officers, institutions or instrumentalities, including the New
18 Mexico finance authority, the New Mexico mortgage finance
19 authority, ~~and~~ the New Mexico lottery authority, and public
20 schools, local governments and any other recipients of state
21 funds."