

HOUSE BILL 457

**53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017**

INTRODUCED BY

Daymon Ely

AN ACT

RELATING TO TAXATION; EXPANDING INFORMATION THAT MAY BE  
REVEALED BY THE TAXATION AND REVENUE DEPARTMENT TO A LOCAL  
GOVERNMENT.

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

**SECTION 1.** Section 7-1-8.9 NMSA 1978 (being Laws 2009,  
Chapter 243, Section 11, as amended by Laws 2015, Chapter 89,  
Section 2 and by Laws 2015, Chapter 100, Section 2) is amended  
to read:

"7-1-8.9. INFORMATION THAT MAY BE REVEALED TO LOCAL  
GOVERNMENTS AND THEIR AGENCIES.--

A. An employee of the department may reveal to:

(1) the officials or employees of a  
municipality of this state authorized in a written request by  
the municipality for a period specified in the request within

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1 the twelve months preceding the request; provided that the  
2 municipality receiving the information has entered into a  
3 written agreement with the department that the information  
4 shall be used for tax purposes only and specifying that the  
5 municipality is subject to the confidentiality provisions of  
6 Section 7-1-8 NMSA 1978 and the penalty provisions of Section  
7 7-1-76 NMSA 1978:

8 (a) the names, taxpayer identification  
9 numbers and addresses of registered gross receipts taxpayers  
10 reporting gross receipts for that municipality under the Gross  
11 Receipts and Compensating Tax Act or a local option gross  
12 receipts tax imposed by that municipality. The department may  
13 also reveal the information described in this subparagraph  
14 quarterly or upon such other periodic basis as the secretary  
15 and the municipality may agree in writing;

16 (b) [~~a range of~~] the taxable gross  
17 receipts of registered gross receipts paid by taxpayers from  
18 business locations attributable to that municipality under the  
19 Gross Receipts and Compensating Tax Act or a local option gross  
20 receipts tax imposed by that municipality; provided that, if  
21 release of the information is subject to an agreement with the  
22 federal internal revenue service, authorization from the  
23 federal internal revenue service to reveal such information has  
24 been received. The department may also reveal the information  
25 described in this subparagraph quarterly or upon such other

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1 periodic basis as the secretary and the municipality may agree  
2 in writing; and

3 (c) information indicating whether  
4 persons shown on a list of businesses located within that  
5 municipality furnished by the municipality have reported gross  
6 receipts to the department but have not reported gross receipts  
7 for that municipality under the Gross Receipts and Compensating  
8 Tax Act or a local option gross receipts tax imposed by that  
9 municipality;

10 (2) the officials or employees of a county of  
11 this state authorized in a written request by the county for a  
12 period specified in the request within the twelve months  
13 preceding the request; provided that the county receiving the  
14 information has entered into a written agreement with the  
15 department that the information shall be used for tax purposes  
16 only and specifying that the county is subject to the  
17 confidentiality provisions of Section 7-1-8 NMSA 1978 and the  
18 penalty provisions of Section 7-1-76 NMSA 1978:

19 (a) the names, taxpayer identification  
20 numbers and addresses of registered gross receipts taxpayers  
21 reporting gross receipts either for that county in the case of  
22 a local option gross receipts tax imposed on a countywide basis  
23 or only for the areas of that county outside of any  
24 incorporated municipalities within that county in the case of a  
25 county local option gross receipts tax imposed only in areas of

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1 the county outside of any incorporated municipalities. The  
2 department may also reveal the information described in this  
3 subparagraph quarterly or upon such other periodic basis as the  
4 secretary and the county may agree in writing;

5 (b) ~~[a range of]~~ the taxable gross  
6 receipts of registered gross receipts paid by taxpayers from  
7 business locations attributable either to that county in the  
8 case of a local option gross receipts tax imposed on a  
9 countywide basis or only to the areas of that county outside of  
10 any incorporated municipalities within that county in the case  
11 of a county local option gross receipts tax imposed only in  
12 areas of the county outside of any incorporated municipalities;  
13 provided that, if release of the information is subject to an  
14 agreement with the federal internal revenue service,  
15 authorization from the federal internal revenue service to  
16 reveal such information has been received. The department may  
17 also reveal the information described in this subparagraph  
18 quarterly or upon such other periodic basis as the secretary  
19 and the county may agree in writing;

20 (c) in the case of a local option gross  
21 receipts tax imposed by a county on a countywide basis,  
22 information indicating whether persons shown on a list of  
23 businesses located within the county furnished by the county  
24 have reported gross receipts to the department but have not  
25 reported gross receipts for that county under the Gross

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1 Receipts and Compensating Tax Act or a local option gross  
2 receipts tax imposed by that county on a countywide basis; and

3 (d) in the case of a local option gross  
4 receipts tax imposed by a county only on persons engaging in  
5 business in that area of the county outside of incorporated  
6 municipalities, information indicating whether persons on a  
7 list of businesses located in that county outside of the  
8 incorporated municipalities but within that county furnished by  
9 the county have reported gross receipts to the department but  
10 have not reported gross receipts for that county outside of the  
11 incorporated municipalities within that county under the Gross  
12 Receipts and Compensating Tax Act or a local option gross  
13 receipts tax imposed by the county only on persons engaging in  
14 business in that county outside of the incorporated  
15 municipalities; and

16 (3) officials or employees of a municipality  
17 or county of this state, authorized in a written request of the  
18 municipality or county, for purposes of inspection, the records  
19 of the department pertaining to an increase or decrease to a  
20 distribution or transfer made pursuant to Section 7-1-6.15 NMSA  
21 1978 for the purpose of reviewing the basis for the increase or  
22 decrease; provided that the municipality or county receiving  
23 the information has entered into a written agreement with the  
24 department that the information shall be used for tax purposes  
25 only and specifying that the municipality or county is subject

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1 to the confidentiality provisions of Section 7-1-8 NMSA 1978  
2 and the penalty provisions of Section 7-1-76 NMSA 1978. The  
3 authorized officials or employees may only reveal the  
4 information provided in this paragraph to another authorized  
5 official or employee, to an employee of the department, or a  
6 district court, an appellate court or a federal court in a  
7 proceeding relating to a disputed distribution and in which  
8 both the state and the municipality or county are parties.

9 B. The department may require that a municipal or  
10 county official or employee satisfactorily complete appropriate  
11 training on protecting confidential information prior to  
12 receiving the information pursuant to Subsection A of this  
13 section."