

1 SENATE BILL 116

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2020**

3 INTRODUCED BY

4 Benny Shendo, Jr.

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7  
8 ENDORSED BY THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

9  
10 AN ACT

11 RELATING TO TAX ADMINISTRATION; ENABLING THE TAXATION AND  
12 REVENUE DEPARTMENT TO SHARE DATA WITH CERTAIN AGENCIES FOR THE  
13 JOINT ADMINISTRATION OF CERTAIN TAX PROGRAMS; DECLARING AN  
14 EMERGENCY.

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

17 SECTION 1. Section 7-1-8.8 NMSA 1978 (being Laws 2019,  
18 Chapter 87, Section 2) is amended to read:

19 "7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE  
20 AGENCIES.--An employee of the department may reveal to:

21 A. a committee of the legislature for a valid  
22 legislative purpose, return information concerning any tax or  
23 fee imposed pursuant to the Cigarette Tax Act;

24 B. the attorney general, return information  
25 acquired pursuant to the Cigarette Tax Act for purposes of

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1 Section 6-4-13 NMSA 1978 and the master settlement agreement  
2 defined in Section 6-4-12 NMSA 1978;

3 C. the commissioner of public lands, return  
4 information for use in auditing that pertains to rentals,  
5 royalties, fees and other payments due the state under land  
6 sale, land lease or other land use contracts;

7 D. the secretary of human services or the  
8 secretary's delegate under a written agreement with the  
9 department, the last known address with date of all names  
10 certified to the department as being absent parents of children  
11 receiving public financial assistance, but only for the purpose  
12 of enforcing the support liability of the absent parents by the  
13 child support enforcement division or any successor  
14 organizational unit;

15 E. the department of information technology, by  
16 electronic media, a database updated quarterly that contains  
17 the names, addresses, county of address and taxpayer  
18 identification numbers of New Mexico personal income tax  
19 filers, but only for the purpose of producing the random jury  
20 list for the selection of petit or grand jurors for the state  
21 courts pursuant to Section 38-5-3 NMSA 1978;

22 F. the state courts, the random jury lists produced  
23 by the department of information technology under Subsection E  
24 of this section;

25 G. the director of the New Mexico department of

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1 agriculture or the director's authorized representative, upon  
2 request of the director or representative, the names and  
3 addresses of all gasoline or special fuel distributors,  
4 wholesalers and retailers;

5 H. the public regulation commission, return  
6 information with respect to the Corporate Income and Franchise  
7 Tax Act required to enable the commission to carry out its  
8 duties;

9 I. the state racing commission, return information  
10 with respect to the state, municipal and county gross receipts  
11 taxes paid by racetracks;

12 J. the gaming control board, tax returns of license  
13 applicants and their affiliates as provided in Subsection E of  
14 Section 60-2E-14 NMSA 1978;

15 K. the director of the workers' compensation  
16 administration or to the director's representatives authorized  
17 for this purpose, return information to facilitate the  
18 identification of taxpayers that are delinquent or noncompliant  
19 in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA  
20 1978;

21 L. the secretary of workforce solutions or the  
22 secretary's delegate, return information for use in enforcement  
23 of unemployment insurance collections pursuant to the terms of  
24 a written reciprocal agreement entered into by the department  
25 with the secretary of workforce solutions for exchange of

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1 information;

2 M. the New Mexico finance authority, information  
3 with respect to the amount of municipal and county gross  
4 receipts taxes collected by municipalities and counties  
5 pursuant to any local option municipal or county gross receipts  
6 taxes imposed, and information with respect to the amount of  
7 governmental gross receipts taxes paid by every agency,  
8 institution, instrumentality or political subdivision of the  
9 state pursuant to Section 7-9-4.3 NMSA 1978;

10 N. the secretary of human services or the  
11 secretary's delegate; provided that a person who receives the  
12 confidential return information on behalf of the human services  
13 department shall not reveal the information and shall be  
14 subject to the penalties in Section 7-1-76 NMSA 1978 if the  
15 person fails to maintain the confidentiality required:

16 (1) that return information needed for reports  
17 required to be made to the federal government concerning the  
18 use of federal funds for low-income working families; ~~and~~

19 (2) the names and addresses of low-income  
20 taxpayers for the limited purpose of outreach to those  
21 taxpayers; provided that the human services department shall  
22 pay the department for expenses incurred by the department to  
23 derive the information requested by the human services  
24 department if the information requested is not readily  
25 available in reports for which the department's information

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1 systems are programmed; and

2 (3) return information required to administer  
3 the Health Care Quality Surcharge Act;

4 O. the superintendent of insurance, return  
5 information with respect to the premium tax and the health  
6 insurance premium surtax;

7 P. the secretary of finance and administration or  
8 the secretary's [~~delegate, aggregate~~] designee, return  
9 information concerning a credit pursuant to the Film Production  
10 Tax Credit Act; [~~and~~]

11 Q. the secretary of economic development or the  
12 secretary's [~~delegate, aggregate~~] designee, return information  
13 concerning a credit pursuant to the Film Production Tax Credit  
14 Act;

15 R. the secretary of public safety or the  
16 secretary's designee, return information concerning the Weight  
17 Distance Tax Act;

18 S. the secretary of transportation or the  
19 secretary's designee, return information concerning the Weight  
20 Distance Tax Act;

21 T. the secretary of energy, minerals and natural  
22 resources or the secretary's designee, return information  
23 concerning tax credits or deductions for which eligibility is  
24 certified or otherwise determined by the secretary or the  
25 secretary's designee; and

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