HOUSE BILL 272

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

INTRODUCED BY

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AN ACT

RELATING TO HEALTH; PROVIDING FOR THE ESTABLISHMENT AND
IMPLEMENTATION OF THE EASY ENROLLMENT PROGRAM; IDENTIFYING
UNINSURED INDIVIDUALS AND PROVIDING OUTREACH TO FACILITATE
THEIR ENROLLMENT IN FREE OR LOW-COST HEALTH INSURANCE PLANS.

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

SECTION 1. [NEW MATERIAL] EASY ENROLLMENT PROGRAM--
ESTABLISHMENT--IMPLEMENTATION--DUTIES.--

A. No later than January 1, 2022, the taxation and
revenue department, the department and the exchange shall
provide for the establishment and implementation of the "easy
enrollment program" to:

(1) determine whether a taxpayer is uninsured;
and

(2) conduct outreach to uninsured taxpayers to

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1   facilitate enrollment in a free or low-cost health insurance

2   plan.

3   B.   A taxpayer may give consent to the taxation and

4   revenue department to provide the taxpayer's insurance-relevant

5   information to the human services department and the exchange

6   for the purpose of determining eligibility for enrollment in a

7   program offered by the department's medical assistance

8   division, medicare or a health insurance plan available through

9   the exchange and notifying the taxpayer of such eligibility.

10   The secretary of taxation and revenue shall revise the state

11   income tax form to permit a taxpayer to provide consent to

12   provide that information to the department and the exchange by

13   marking a check box on the form.

14   C.   Upon receipt of the taxpayer's insurance-

15   relevant information, the department and the exchange shall

16   determine the taxpayer's eligibility for a program provided by

17   the medical assistance division of the department, medicare or

18   a health coverage plan available through the exchange. If the

19   insurance-relevant information is insufficient to determine

20   eligibility, the department or the exchange shall contact the

21   taxpayer to request additional information.

22   D.   The department shall notify the taxpayer

23   regarding the taxpayer's eligibility for:

24   (1)   the appropriate program offered by the

25   department's medical assistance division and enroll the

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1　　　　taxpayer in that program pursuant to rules issued by the

2　　　　department; or

3　　　　　　　　　　(2)　medicare by providing contact information

4　　　　for a consumer-assistance organization that is knowledgeable

5　　　　about coverage options and the enrollment process.

6　　　　　　　　E.　If the taxpayer is ineligible for a program

7　　　　described in Subsection D of this section, the exchange shall:

8　　　　　　　　　　(1)　provide the taxpayer with information

9　　　　about each of the health insurance plans available through the

10　　　　exchange, including a description of the coverage provided and

11　　　　the cost to the taxpayer;

12　　　　　　　　　　(2)　determine the least expensive health

13　　　　insurance plan available to the taxpayer through the exchange,

14　　　　using factors including actuarial value, pre-deductible costs

15　　　　and the cost of premiums; and

16　　　　　　　　　　(3)　provide the taxpayer with information

17　　　　about how to enroll in such a plan.

18　　　　　　　　F.　If the taxpayer notifies the exchange that the

19　　　　taxpayer is interested in enrolling in a health insurance plan

20　　　　available through the exchange, the exchange shall provide the

21　　　　taxpayer with:

22　　　　　　　　　　(1)　a time-limited opportunity to enroll in a

23　　　　health insurance plan; and

24　　　　　　　　　　(2)　information about how to use an advance

25　　　　premium tax credit to purchase a health insurance plan.

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1   G.   When the taxpayer enrolls in a health insurance

2   plan offered through the exchange, the exchange shall ensure

3   that:

4   (1)   coverage begins within a reasonable period

5   of time;

6   (2)   taxpayers receive periodic reminders to

7   promptly notify the exchange about changed household

8   circumstances; and

9   (3)   the taxpayer has a time-limited

10   opportunity to enroll in an alternative health insurance plan

11   if the taxpayer chooses to do so.

12   H.   The taxation and revenue department, the

13   department and the exchange shall promulgate rules to establish

14   and implement the easy enrollment program and the provisions of

15   this section.

16   I.   As used in this section:

17   (1)   "advance premium tax credit" means a

18   refundable tax credit designed to help eligible individuals

19   afford a health insurance plan purchased through the exchange;

20   (2)   "department" means the human services

21   department;

22   (3)   "exchange" means the New Mexico health

23   insurance exchange;

24   (4)   "insurance-relevant information" means the

25   insurance enrollment status of members of the taxpayer's

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1　　　　household and information included in a state income tax

2　　return, which is limited to determining the taxpayer's

3　　eligibility for enrollment in a health insurance plan,

4　　including taxable income, household size, whether the taxpayer

5　　can claim any member of the taxpayer's household as a dependent

6　　and contact information to allow the department or the exchange

7　　to notify the taxpayer of such eligibility; and

8　　　　　　　　(5)　"taxpayer" means any individual subject to

9　　the tax imposed by the Income Tax Act.

10　　　　**SECTION 2.**　Section 7-1-8.8 NMSA 1978 (being Laws 2019,

11　　Chapter 87, Section 2, as amended) is amended to read:

12　　　　"7-1-8.8.　INFORMATION THAT MAY BE REVEALED TO OTHER STATE

13　　AGENCIES.--An employee of the department may reveal to:

14　　　　　　　　A.　a committee of the legislature for a valid

15　　legislative purpose, return information concerning any tax or

16　　fee imposed pursuant to the Cigarette Tax Act;

17　　　　　　　　B.　the attorney general, return information

18　　acquired pursuant to the Cigarette Tax Act for purposes of

19　　Section 6-4-13 NMSA 1978 and the master settlement agreement

20　　defined in Section 6-4-12 NMSA 1978;

21　　　　　　　　C.　the commissioner of public lands, return

22　　information for use in auditing that pertains to rentals,

23　　royalties, fees and other payments due the state under land

24　　sale, land lease or other land use contracts;

25　　　　　　　　D.　the secretary of human services or the

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1   secretary's delegate under a written agreement with the

2   department, the last known address with date of all names

3   certified to the department as being absent parents of children

4   receiving public financial assistance, but only for the purpose

5   of enforcing the support liability of the absent parents by the

6   child support enforcement division or any successor

7   organizational unit;

8   E.   the department of information technology, by

9   electronic media, a database updated quarterly that contains

10   the names, addresses, county of address and taxpayer

11   identification numbers of New Mexico personal income tax

12   filers, but only for the purpose of producing the random jury

13   list for the selection of petit or grand jurors for the state

14   courts pursuant to Section 38-5-3 NMSA 1978;

15   F.   the state courts, the random jury lists produced

16   by the department of information technology under Subsection E

17   of this section;

18   G.   the director of the New Mexico department of

19   agriculture or the director's authorized representative, upon

20   request of the director or representative, the names and

21   addresses of all gasoline or special fuel distributors,

22   wholesalers and retailers;

23   H.   the public regulation commission, return

24   information with respect to the Corporate Income and Franchise

25   Tax Act required to enable the commission to carry out its

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duties;

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

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

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

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

M.	the New Mexico finance authority, information with respect to the amount of municipal and county gross receipts taxes collected by municipalities and counties pursuant to any local option municipal or county gross receipts taxes imposed, and information with respect to the amount of governmental gross receipts taxes paid by every agency,

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institution, instrumentality or political subdivision of the state pursuant to Section 7-9-4.3 NMSA 1978;

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

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

(2)   the names and addresses of low-income taxpayers for the limited purpose of outreach to those taxpayers; provided that the human services department shall pay the department for expenses incurred by the department to derive the information requested by the human services department if the information requested is not readily available in reports for which the department's information systems are programmed; [and]

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

(4)   health-insurance-relevant information, but only for the purpose of determining eligibility for enrollment in a program offered by the human services department's medical assistance division, medicare or health insurance plans

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available through the New Mexico health insurance exchange and

notifying the taxpayer of such eligibility;

O.   the superintendent of insurance, return

information with respect to the premium tax and the health

insurance premium surtax;

P.   the secretary of finance and administration or

the secretary's designee, return information concerning a

credit pursuant to the Film Production Tax Credit Act;

Q.   the secretary of economic development or the

secretary's designee, return information concerning a credit

pursuant to the Film Production Tax Credit Act;

R.   the secretary of public safety or the

secretary's designee, return information concerning the Weight

Distance Tax Act;

S.   the secretary of transportation or the

secretary's designee, return information concerning the Weight

Distance Tax Act;

T.   the secretary of energy, minerals and natural

resources or the secretary's designee, return information

concerning tax credits or deductions for which eligibility is

certified or otherwise determined by the secretary or the

secretary's designee; [and]

U.   the secretary of environment or the secretary's

designee, return information concerning tax credits for which

eligibility is certified or otherwise determined by the

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secretary or the secretary's designee; and

V. the executive director of the New Mexico health insurance exchange, health-insurance-relevant information, but only for the purpose of determining eligibility for enrollment in a health insurance plan available through the exchange and notifying the taxpayer of such eligibility."

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