

BILL ANALYSIS AND FISCAL IMPACT REPORT
Taxation and Revenue Department

February 21, 2025

Bill: SB-501

Sponsor: Senator David M. Gallegos

Short Title: Make-A-Wish License Plate

Description: This bill creates the Make-A-Wish New Mexico special registration plate beginning January 1, 2026. The plate shall have a logo designed pursuant to Section 66-3-424 NMSA 1978 to express support for Make-A-Wish New Mexico. The initial fee for the plate is \$30 in addition to regular motor vehicle registration fees and a renewal fee of \$30 each year to retain and renew the plate. Of the additional motor vehicle fees, \$12 of the initial fee shall be retained by MVD for the manufacture and issuance of the plate and \$18 of the initial fee and the entire renewal fee collected for each plate shall be distributed to the Department of Health (DOH) for screening, treatment, education, outreach or awareness-raising programs related to children with life-threatening illnesses. The bill provides a formula starting in 2031 to determine whether MVD may stop issuing this plate.

Effective Date: January 1, 2026

Taxation and Revenue Department Analyst: Htet Gonzales and Sean Bulian – Motor Vehicle Division

Estimated Revenue Impact*					R or NR**	Fund(s) Affected
FY2025	FY2026	FY2027	FY2028	FY2029		
	Unknown				R	MVD Suspense Fund

* In thousands of dollars. Parentheses () indicate a revenue loss. ** Recurring (R) or Non-Recurring (NR).

Methodology for Estimated Revenue Impact: It is unknown how many of these plates will be requested. MVD’s total cost of manufacturing and distributing each license plate is approximately \$10, which includes materials and shipping. The \$12 fee retained by MVD will be adequate to cover the initial costs for the manufacture and issuance of the initial plate to the applicant. Creation of the new specialty plate must be in accordance with existing state statute under Section 66-3-424 NMSA 1978 (Standardized Special Registration Plates with Logos), in particular “Shall provide a prepayment to the division in an amount sufficient to cover the plate and logo costs of the initial order”. Typically, the initial fee to purchase plates is \$800; \$250 for design/artwork costs while \$5.50 is charged for each plate in the initial batch of 100.

Policy Issues: None

Technical Issues: This bill does not specifically say that the Make-A-Wish New Mexico Registration Plate can be issued to motorcycles as well as passenger vehicles. If it is the intent is to allow the issuance of the Make-A-Wish New Mexico Registration Plate to motorcycles, a new statute specifically addressing this addition should be enacted to be constant with other specialty plates offered to both vehicles and motorcycles. An example would be the Children Trust Fund plate, under Section 66-3-420 and 66-3-420.1 NMSA 1978.

Other Issues: None

Administrative & Compliance Impact: Implementation of this bill will have a moderate impact on Tax & Revenue’s Information Technology Division (ITD). The estimated time to develop, test and implement

the changes is approximately 480 hours or 3 months for an estimated \$31,987 of staff workload cost.

This bill requires application and configuration changes to the Tapestry system to create a Make-A-Wish New Mexico license plate process, registration fee calculation and distribution for MVD and the Department of Health (DOH).

This legislation is anticipated to have a low impact on ASD/FDB. The Tapestry System’s general ledger and reporting will need to be updated for the new distribution. Defining business requirements and testing changes to Tapestry and associated reports will take 20 hours for 2.0 existing FTE and will be split between pay band 80 and 70. Fiscal year end reporting will also require updating to accommodate the new distribution.

Estimated Additional Operating Budget Impact*				R or NR**	Fund(s) or Agency Affected
FY2025	FY2026	FY2027	3 Year Total Cost		
	\$32			NR	MVD Suspense Fund – Staff Workload Cost
	\$1.3			NR	Operating

* In thousands of dollars. Parentheses () indicate a cost saving. ** Recurring (R) or Non-Recurring (NR).

Related Bills: