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HOUSE BILL 184

57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025

INTRODUCED BY

Patricia Roybal Caballero

AN ACT

RELATING TO INCOME; PROVIDING INCOME DISTRIBUTIONS TO
INDIVIDUALS WHO ARE RESIDENTS AND FILE INCOME TAX RETURNS.

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

SECTION 1. [NEW MATERIAL] INCOME DISTRIBUTIONS.--

A. On or before April 15 of each year, the department of finance and administration shall distribute one thousand dollars (\$1,000) from the general fund to each individual who is a resident and has filed an income tax return, or has requested an extension to file an income tax return, for the previous taxable year pursuant to the Income Tax Act. Married individuals filing jointly pursuant to that act shall receive a distribution for each individual.

B. As used in this section, "resident" means an individual who is domiciled in this state during any part of a

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1 calendar year or an individual who is physically present in
2 this state for one hundred eighty-five days or more during a
3 calendar year; but any individual, other than someone who was
4 physically present in the state for one hundred eighty-five
5 days or more during the calendar year, who, on or before the
6 last day of the year, changed the individual's place of abode
7 to a place without this state with the bona fide intention of
8 continuing actually to abide permanently without this state is
9 not a resident of New Mexico for periods after that change of
10 abode.

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

13 "7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE
14 AND LEGISLATIVE AGENCIES.--An employee of the department may
15 reveal confidential return information to the following
16 agencies; provided that a person who receives the information
17 on behalf of the agency shall be subject to the penalties in
18 Section 7-1-76 NMSA 1978 if the person fails to maintain the
19 confidentiality required:

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

23 B. the attorney general, return information
24 acquired pursuant to the Cigarette Tax Act for purposes of
25 Section 6-4-13 NMSA 1978 and the master settlement agreement

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

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

6 D. the secretary of health care authority or the
7 secretary's delegate under a written agreement with the
8 department:

9 (1) the last known address with date of all
10 names certified to the department as being absent parents of
11 children receiving public financial assistance, but only for
12 the purpose of enforcing the support liability of the absent
13 parents by the child support enforcement division or any
14 successor organizational unit;

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

18 (3) return information of low-income taxpayers
19 for the limited purpose of outreach to those taxpayers;
20 provided that the health care authority [~~department~~] shall pay
21 the department for expenses incurred by the department to
22 derive the information requested by the health care authority
23 [~~department~~] if the information requested is not readily
24 available in reports for which the department's information
25 systems are programmed;

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1 (4) return information required to administer
2 the Health Care Quality Surcharge Act and the Health Care
3 Delivery and Access Act; and

4 (5) return information in accordance with the
5 provisions of the Easy Enrollment Act;

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

13 F. the state courts, the random jury lists produced
14 by the department of information technology under Subsection E
15 of this section;

16 G. the director of the New Mexico department of
17 agriculture or the director's authorized representative, upon
18 request of the director or representative, the names and
19 addresses of all gasoline or special fuel distributors,
20 wholesalers and retailers;

21 H. the public regulation commission, return
22 information with respect to the Corporate Income and Franchise
23 Tax Act required to enable the commission to carry out its
24 duties;

25 I. the state racing commission, return information

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1 with respect to the state, municipal and county gross receipts
2 taxes paid by racetracks;

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

6 K. the director of the workers' compensation
7 administration or to the director's representatives authorized
8 for this purpose, return information to facilitate the
9 identification of taxpayers that are delinquent or noncompliant
10 in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA
11 1978;

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

18 M. the New Mexico finance authority, information
19 with respect to the amount of municipal and county gross
20 receipts taxes collected by municipalities and counties
21 pursuant to any local option municipal or county gross receipts
22 taxes imposed, and information with respect to the amount of
23 governmental gross receipts taxes paid by every agency,
24 institution, instrumentality or political subdivision of the
25 state pursuant to Section 7-9-4.3 NMSA 1978;

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1 N. the superintendent of insurance, return
2 information with respect to the premium tax and the health
3 insurance premium surtax;

4 O. the secretary of finance and administration or
5 the secretary's designee, return information concerning a
6 credit pursuant to the Film Production Tax Credit Act or the
7 distribution pursuant to Section 1 of this 2025 act;

8 P. the secretary of economic development or the
9 secretary's designee, return information concerning a credit
10 pursuant to the Film Production Tax Credit Act;

11 Q. the secretary of public safety or the
12 secretary's designee, return information concerning the Weight
13 Distance Tax Act;

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

17 S. the secretary of energy, minerals and natural
18 resources or the secretary's designee, return information
19 concerning tax credits or deductions for which eligibility is
20 certified or otherwise determined by the secretary or the
21 secretary's designee;

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

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1 U. the secretary of state or the secretary's
2 designee, taxpayer information required to maintain voter
3 registration records and as otherwise provided in the Election
4 Code."

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