

SENATE FINANCE COMMITTEE SUBSTITUTE FOR  
SENATE BILL 137

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

AN ACT

RELATING TO COMMUNICATIONS; RENAMING THE ENHANCED 911 ACT AS  
THE 911 ACT; RENAMING THE ENHANCED 911 FUND AS THE 911  
EMERGENCY SERVICE FUND; RENAMING THE ENHANCED 911 BOND ACT AS  
THE 911 BOND ACT; UPDATING DEFINITIONS; INCREASING THE 911  
SURCHARGE; UPDATING THE USES OF THE 911 SURCHARGE; EXPANDING  
GRANT FUNDING; REPEALING A SECTION OF THE NMSA 1978.

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

SECTION 1. Section 63-9D-1 NMSA 1978 (being Laws 1989,  
Chapter 25, Section 1, as amended) is amended to read:

"63-9D-1. SHORT TITLE.--Sections 63-9D-1 through  
63-9D-11.1 NMSA 1978 may be cited as the "[Enhanced] 911 Act"."

SECTION 2. Section 63-9D-3 NMSA 1978 (being Laws 1989,  
Chapter 25, Section 3, as amended) is amended to read:

"63-9D-3. DEFINITIONS.--As used in the [Enhanced] 911

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1 Act:

2 A. "911 call" means any real-time communication,  
3 message, signal or transmission between a person needing  
4 assistance and a public safety answering point call-taker by  
5 dialing 9-1-1 or its equivalent;

6 B. "911 equipment" means the public safety  
7 answering point equipment directly related to the operation of  
8 a 911 system, including automatic number identification or  
9 automatic location identification controllers and display  
10 units, printers, logging recorders and software associated with  
11 call detail recording, call center work stations, training,  
12 latitude and longitude base station or cell site location data,  
13 next generation 911 core services and components, such as the  
14 emergency services internet protocol network, location  
15 information servers, policy routing functions, border control  
16 functions and other cybersecurity functions and geographic  
17 information system equipment necessary to obtain and process  
18 locational map and emergency service zone data for a 911 call;

19 ~~[B.]~~ C. "911 service area" means the area  
20 designated by the fiscal agent, local governing body or the  
21 division to receive ~~[enhanced]~~ 911 service;

22 D. "911 surcharge" means the monthly charge and  
23 prepaid wireless surcharge assessed on each access line in the  
24 state, on each active number for a commercial mobile radio  
25 service subscriber and on the number of voice-over-internet

1 protocol lines for which the voice-over-internet protocol  
2 service provider enables the capacity for simultaneous calls,  
3 regardless of actual usage, to be connected to the public  
4 switched telephone network during the period for which the  
5 fixed charge is imposed for a voice-over-internet protocol  
6 service subscriber in New Mexico and the charge assessed on any  
7 other consumer purchase of communication service provided by a  
8 communications service provider that enables communication  
9 between a person needing assistance and a public safety  
10 answering point call-taker by dialing 9-1-1 or its equivalent;  
11 provided that a 911 surcharge shall not be assessed on the  
12 provision of broadband internet access service;

13 E. "911 system" means an integrated system or  
14 database that manages emergency calls and dispatches resources,  
15 including technological and procedural components involved in  
16 receiving, processing and responding to 911 calls and  
17 coordinating field responders;

18 ~~[E.]~~ F. "access line" means a telecommunications  
19 company's line that has the capability to reach local public  
20 safety agencies by dialing 911, but does not include a line  
21 used for the provision of interexchange services or commercial  
22 mobile radio service;

23 ~~[D.]~~ G. "commercial mobile radio service" means  
24 service provided by a wireless real-time two-way voice  
25 communication device, including:

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1 (1) radio-telephone communications used in  
2 cellular telephone service;

3 (2) the functional or competitive equivalent  
4 of radio-telephone communications used in cellular telephone  
5 service;

6 (3) a personal communications service; or

7 (4) a network radio access line;

8 ~~[E.]~~ H. "commercial mobile radio service provider"  
9 means a person who provides commercial mobile radio services,  
10 including a person who purchases commercial mobile radio  
11 service from a provider and resells that service;

12 ~~[F.]~~ I. "commission" means the public regulation  
13 commission;

14 ~~[G.]~~ J. "communication service" means ~~[any]~~ a  
15 service that:

16 (1) is capable of and required by law to  
17 access, connect with or interface with the ~~[enhanced]~~ 911  
18 system by directly dialing, initializing or otherwise  
19 activating the ~~[enhanced]~~ 911 system regardless of the  
20 transmission medium or technology employed; and

21 (2) provides or enables real-time or  
22 interactive communication;

23 ~~[H.]~~ K. "communications service provider" means any  
24 entity that provides communication services;

25 ~~[I.]~~ L. "database" means information that is

1 collected, formatted and disseminated and that is necessary for  
2 the functioning of the [enhanced] 911 system, including  
3 geographic information system [~~GIS~~] addressing and digital  
4 mapping information;

5 ~~[J.]~~ M. "department" means the taxation and revenue  
6 department;

7 ~~[K.]~~ N. "division" means the local government  
8 division of the department of finance and administration;

9 ~~[L.] "enhanced 911 surcharge" means the monthly~~  
10 ~~uniform charge assessed on each access line in the state, on~~  
11 ~~each active number for a commercial mobile radio service~~  
12 ~~subscriber and on the number of VoIP lines for which the VoIP~~  
13 ~~service provider enables the capacity for simultaneous calls,~~  
14 ~~regardless of actual usage, to be connected to the public~~  
15 ~~switched telephone network during the period for which the~~  
16 ~~fixed charge is imposed for a VoIP service subscriber in New~~  
17 ~~Mexico and the charge assessed on any other consumer purchase~~  
18 ~~of communication service provided by a communications service~~  
19 ~~provider that enables communication between a person needing~~  
20 ~~assistance and a public safety answering point call-taker by~~  
21 ~~dialing 9-1-1 or its equivalent; provided that an enhanced 911~~  
22 ~~surcharge shall not be assessed on the provision of broadband~~  
23 ~~internet access service;~~

24 ~~M.~~ "enhanced 911 system" means regardless of the  
25 technology used, a landline, wireless, NG-911 or ESInet system

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1 ~~consisting of network switching equipment, database, mapping~~  
2 ~~and on-premises equipment, or the functional equivalent~~  
3 ~~thereof, that uses the single three-digit number 911 for~~  
4 ~~reporting police, fire, medical or other emergency situations,~~  
5 ~~thereby enabling a caller to reach a public safety answering~~  
6 ~~point to report emergencies by dialing 911, and includes the~~  
7 ~~capability to:~~

8 ~~(1) selectively route incoming 911 calls to~~  
9 ~~the appropriate public safety answering point operating in a~~  
10 ~~911 service area;~~

11 ~~(2) automatically display the name, address~~  
12 ~~and telephone number of an incoming 911 call on a video monitor~~  
13 ~~at the appropriate public safety answering point;~~

14 ~~(3) provide one or more access paths for~~  
15 ~~communications between users at different geographic locations~~  
16 ~~through a network system that may be designed for voice, text~~  
17 ~~or data, or any combination of these, and may feature limited~~  
18 ~~or open access and may employ appropriate analog, digital~~  
19 ~~switching or transmission technologies;~~

20 ~~(4) relay to a designated public safety~~  
21 ~~answering point a 911 caller's number and base station or cell~~  
22 ~~site location and the latitude and longitude of the 911~~  
23 ~~caller's location in relation to the designated public safety~~  
24 ~~answering point; and~~

25 ~~(5) manage or administer the functions listed~~

1 ~~in Paragraphs (1) through (4) of this subsection;~~

2 ~~N. "enhanced 911 equipment" means the public safety~~  
 3 ~~answering point equipment directly related to the operation of~~  
 4 ~~an enhanced 911 system, including automatic number~~  
 5 ~~identification or automatic location identification controllers~~  
 6 ~~and display units, printers, logging recorders and software~~  
 7 ~~associated with call detail recording, call center work~~  
 8 ~~stations, training, latitude and longitude base station or cell~~  
 9 ~~site location data, and GIS equipment necessary to obtain and~~  
 10 ~~process locational map and emergency service zone data for~~  
 11 ~~landline and wireless callers;]~~

12 O. "emergency services internet protocol network"  
 13 means an internet-protocol-based, multipurpose inter-network  
 14 supporting local, regional, state and national public safety  
 15 communications services in addition to 911;

16 ~~[O.]~~ P. "equipment supplier" means a person who  
 17 provides or offers to provide communications equipment  
 18 necessary [for the establishment of enhanced] to establish 911  
 19 services;

20 ~~[P. "ESInet" means "emergency services internet~~  
 21 ~~protocol network", an internet-protocol-based, multipurpose~~  
 22 ~~inter-network supporting local, regional, state and national~~  
 23 ~~public safety communications services in addition to 911;]~~

24 Q. "fiscal agent" means the local governing body  
 25 that administers grants from the fund for a given locality or

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1 region by agreement;

2 R. "fund" means the [~~enhanced~~] 911 emergency  
3 service fund;

4 S. "local governing body" means the board of county  
5 commissioners of a county or the governing body of a  
6 municipality [~~as defined in the Municipal Code~~];

7 T. [~~"NG-911"~~] "next generation 911" means a [~~"next~~  
8 ~~generation 911"~~] system consisting of network, hardware,  
9 software, data and operational policies and procedures that:

10 (1) provides standardized interfaces from call  
11 and message services;

12 (2) processes all types of emergency calls,  
13 including non-voice (multimedia) messages;

14 (3) acquires and integrates additional data  
15 useful to call routing and handling;

16 (4) delivers the calls, messages and data to  
17 appropriate public safety answering points and other  
18 appropriate emergency entities;

19 (5) supports data and communications needs for  
20 coordinated incident response and management; and

21 (6) provides a secure environment for  
22 emergency communications;

23 U. "proprietary information" means customer lists,  
24 customer counts, technology descriptions or trade secrets,  
25 including the actual or development costs of individual

1 components of ~~[an enhanced]~~ a 911 system, ~~[provided that such]~~  
2 if the information is designated as proprietary by the  
3 communications service provider. ~~[and provided further that]~~  
4 "Proprietary information" does not include individual payments  
5 made by the division or any list of names and identifying  
6 information of subscribers who have not paid the surcharge;

7 V. "public safety answering point" means a twenty-  
8 four-hour local communications facility that receives 911  
9 service communications and directly dispatches emergency  
10 response services or that relays communications to the  
11 appropriate public or private safety agency;

12 W. "secondary public safety answering point" means  
13 a facility that receives 911 calls from the primary public  
14 safety answering point of which the facility is not the initial  
15 point of contact for 911 calls but provides additional services  
16 or information in support of the primary public safety  
17 answering point and includes facilities within Indian nations,  
18 tribes and pueblos located wholly within the state;

19 ~~[W.]~~ X. "subscriber" means a person who purchases  
20 communication services at retail from a communications service  
21 provider that are capable of originating a 911 communication;

22 ~~[X.]~~ Y. "surcharge" means the 911 emergency  
23 surcharge;

24 ~~[Y.]~~ Z. "surcharge collected" means the amount of  
25 enhanced 911 surcharge billed or received or deemed to have

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1 been received by the seller or provider, consistent with the  
2 seller's or provider's method of accounting, including accrual  
3 or cash;

4 ~~[Z.]~~ AA. "telecommunications company" means a  
5 person ~~[who]~~ that provides ~~[wire]~~ telecommunications services  
6 that are capable of originating a 911 communication;

7 ~~[AA.]~~ BB. "vendor" means a person that provides 911  
8 equipment, service or network support;

9 ~~[BB. "VoIP" means interconnected]~~ CC. "voice-over-  
10 internet protocol service" ~~[as defined in the Code of Federal~~  
11 ~~Regulations, Title 47, Part 9, Section 9.3, as amended; and~~

12 ~~CC. "VoIP service provider" or interconnected]~~  
13 means a service that:

14 (1) enables real-time, two-way voice  
15 communications;

16 (2) requires a broadband connection from the  
17 user's location;

18 (3) requires internet protocol-compatible  
19 customer premises equipment; and

20 (4) allows users generally to receive calls  
21 that originate on the public switched telephone network and to  
22 terminate calls to the public switched telephone network; and

23 DD. "voice-over-internet protocol service provider"  
24 means an entity that provides interconnected voice-over-  
25 internet protocol service to end users."

1           SECTION 3. Section 63-9D-4 NMSA 1978 (being Laws 1989,  
2 Chapter 25, Section 4, as amended) is amended to read:

3           "63-9D-4. PROVISION FOR [ENHANCED] 911 SERVICES BY LOCAL  
4 GOVERNING BODIES--[ENHANCED] 911 SYSTEM COSTS--PAYMENT OF  
5 COSTS--JOINT POWERS AGREEMENTS--AID OUTSIDE JURISDICTIONAL  
6 BOUNDARIES.--

7           A. A local governing body, [~~or~~] a consortium of  
8 local governing bodies or a primary or secondary public safety  
9 answering point may incur costs for the purchase, lease,  
10 installation or maintenance of [~~enhanced~~] 911 equipment and  
11 training necessary for the establishment of [~~an enhanced~~] a 911  
12 system and may pay such costs through disbursements from the  
13 fund; provided that the local governing body, primary or  
14 secondary public safety answering point has employed properly  
15 trained staff in its public safety answering point pursuant to  
16 the Public Safety Telecommunicator Training Act.

17           B. If the [~~enhanced~~] 911 system is to be provided  
18 for territory that is included in whole or in part in the  
19 jurisdiction of the local governing bodies of two or more  
20 public agencies that are the primary providers of emergency  
21 firefighting, law enforcement, ambulance, emergency medical or  
22 other emergency services, the agreement for the procurement of  
23 the [~~enhanced~~] 911 system shall be entered into by the fiscal  
24 agent designated by the local governing bodies. A local  
25 governing body may expressly exclude itself from the agreement.

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1 Nothing in this subsection shall be construed to prevent two or  
2 more local governing bodies from entering into a joint powers  
3 agreement pursuant to the Joint Powers Agreements Act to  
4 establish a separate legal entity that can enter into an  
5 agreement as the ~~[enhanced]~~ 911 system customer.

6 C. A public agency in ~~[an enhanced]~~ a 911 emergency  
7 service area shall provide that once an emergency unit is  
8 dispatched in response to a request for aid through the  
9 ~~[enhanced]~~ 911 system, the emergency unit shall render services  
10 to the requester without regard to whether the emergency unit  
11 is operating outside its normal jurisdictional boundaries.

12 D. A local governing body in ~~[an enhanced]~~ a 911  
13 emergency service area shall provide ~~[GIS]~~ geographic  
14 information system addressing and digital mapping data to the  
15 public safety answering point that provides the ~~[enhanced]~~ 911  
16 service to the local governing body."

17 SECTION 4. Section 63-9D-5 NMSA 1978 (being Laws 1989,  
18 Chapter 25, Section 5, as amended) is amended to read:

19 "63-9D-5. IMPOSITION OF SURCHARGE.--

20 A. ~~[There is imposed]~~ A 911 emergency surcharge is  
21 imposed in the amount of ~~[fifty-one cents (\$.51)]~~ one dollar  
22 (\$1.00) to be billed to each subscriber access line by a  
23 communications service provider, on each active number for a  
24 commercial mobile radio service subscriber and on the number of  
25 ~~[VoIP]~~ voice-over-internet protocol lines for which the ~~[VoIP]~~

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1 voice-over-internet protocol service provider enables the  
2 capacity for simultaneous calls, regardless of actual usage, to  
3 be connected to the public switched telephone network during  
4 the period for which the fixed charge is imposed. The  
5 surcharge is imposed on all subscribers whose place of primary  
6 use, as defined in the federal Mobile Telecommunications  
7 Sourcing Act, is in New Mexico; provided, however, that the  
8 surcharge shall not be imposed upon subscribers receiving  
9 reduced rates pursuant to the Low Income Telephone Service  
10 Assistance Act; and provided further that the surcharge shall  
11 not apply to prepaid wireless communication service; and  
12 provided further that a 911 emergency surcharge shall not be  
13 assessed on the provision of broadband internet access service.

14 B. ~~[All]~~ A communications service ~~[providers]~~  
15 provider shall ~~[be required to]~~ bill and collect the surcharge  
16 from ~~[their]~~ subscribers whose places of primary use, as  
17 defined in the federal Mobile Telecommunications Sourcing Act,  
18 are in New Mexico. The surcharge required to be collected by  
19 the communications service provider shall be added to and  
20 stated clearly and separately in the billings to the  
21 subscriber. The surcharge collected by the communications  
22 service provider shall not be considered revenue of the  
23 communications service provider.

24 C. A billed subscriber is liable for payment of the  
25 911 emergency surcharge until it has been paid to the

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1 communications service provider.

2 D. A communications service provider has no  
3 obligation to take legal action to enforce the collection of  
4 the surcharge; an action may be brought by or on behalf of the  
5 department. A communications service provider, upon request  
6 and not more than once a year, shall provide to the department  
7 a list of the surcharge amounts uncollected, along with the  
8 names and addresses of subscribers who carry a balance that can  
9 be determined by the communications service provider to be  
10 nonpayment of the surcharge. The communications service  
11 provider shall not be held liable for uncollected surcharge  
12 amounts."

13 SECTION 5. Section 63-9D-5.1 NMSA 1978 (being Laws 2017,  
14 Chapter 122, Section 10) is amended to read:

15 "63-9D-5.1. PREPAID WIRELESS [ENHANCED] 911 SURCHARGE--  
16 COLLECTION AND ADMINISTRATION OF SURCHARGE--LIABILITY OF  
17 SELLERS--EXCLUSIVITY OF SURCHARGE.--

18 A. As used in this section:

19 (1) "consumer" means a person who purchases  
20 prepaid wireless communication service in a retail transaction;

21 (2) "prepaid wireless communication service"  
22 means a wireless communication service that allows [a caller]  
23 the user to [dial] make 911 [to access the 911 system] calls;  
24 [which service must be] is paid for in advance; [and] is sold  
25 in predetermined units of time or dollars [~~of which the number~~

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1 ~~declines with use in a known amount]~~ that decline with use in a  
 2 known amount or provides unlimited use of the service for a  
 3 fixed amount of time; and allows a user to access 911 emergency  
 4 service;

5 (3) "prepaid wireless [~~enhanced~~] 911  
 6 surcharge" means the charge that is required to be collected by  
 7 a seller from a consumer in the amount established [~~under~~]  
 8 pursuant to Subsection B of this section;

9 (4) "provider" means a person that provides  
 10 prepaid wireless communication service pursuant to a license  
 11 issued by the federal communications commission;

12 (5) "retail transaction" means the purchase of  
 13 prepaid wireless communication service from a seller for any  
 14 purpose other than resale;

15 (6) "seller" means a person who sells prepaid  
 16 wireless communication service to another person; and

17 (7) "wireless communication service" means  
 18 [~~commercial mobile radio service as defined by Section 20.3 of~~  
 19 ~~Title 47 of the Code of Federal Regulations, as amended]~~ a  
 20 mobile service that is:

21 (a) provided with the intent of  
 22 receiving compensation or monetary gain;

23 (b) an interconnected service; and

24 (c) available to the public.

25 B. A prepaid wireless [~~enhanced~~] 911 surcharge of

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1 one and thirty-eight hundredths percent is imposed on the gross  
2 value of each retail transaction. The prepaid wireless  
3 ~~[enhanced]~~ 911 surcharge shall be collected by the seller from  
4 the consumer with respect to each retail transaction occurring  
5 in ~~[this]~~ the state. The amount of the prepaid wireless  
6 ~~[enhanced]~~ 911 surcharge shall be either separately stated on  
7 an invoice, receipt or other similar document that is provided  
8 to the consumer by the seller, or otherwise disclosed to the  
9 consumer.

10 C. For purposes of Subsection B of this section, a  
11 retail transaction that is effected in person by a consumer at  
12 a business location of the seller shall be treated as occurring  
13 in this state if that business location is in this state, and  
14 any other retail transaction shall be treated as occurring in  
15 this state if the retail transaction is treated as occurring in  
16 this state for purposes of the Gross Receipts and Compensating  
17 Tax Act.

18 D. The prepaid wireless ~~[enhanced]~~ 911 surcharge is  
19 the liability of the consumer and not of the seller or of any  
20 provider, except that the seller shall be liable to remit all  
21 prepaid wireless ~~[enhanced]~~ 911 surcharges that the seller  
22 collects from consumers as provided in this section, including  
23 all such surcharges that the seller is deemed to collect where  
24 the amount of the surcharge has not been separately stated on  
25 an invoice, receipt or other similar document provided to the

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~~[bracketed material] = delete~~

1 consumer by the seller.

2 E. The amount of the prepaid wireless [~~enhanced~~]  
3 911 surcharge that is collected by a seller from a consumer, if  
4 such amount is separately stated on an invoice, receipt or  
5 other similar document provided to the consumer by the seller,  
6 shall not be included in the base for measuring any tax, fee,  
7 surcharge or other charge that is imposed by this state, any  
8 political subdivision of this state or any intergovernmental  
9 agency.

10 F. When prepaid wireless communication service is  
11 sold with one or more other products or services for a single,  
12 non-itemized price, the percentage specified in Subsection B of  
13 this section shall apply to the entire non-itemized price  
14 unless the seller elects to apply such percentage to:

15 (1) if the amount of the prepaid wireless  
16 communication service is disclosed to the consumer as a dollar  
17 amount, such dollar amount; or

18 (2) if the seller can identify the portion of  
19 the price that is attributable to the prepaid wireless  
20 communication service by reasonable and verifiable standards  
21 from its books and records that are kept in the regular course  
22 of business for other purposes, including non-tax purposes,  
23 such portion.

24 G. However, if a minimal amount of prepaid wireless  
25 communication service is sold with a prepaid wireless device

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1 for a single, non-itemized price, the seller may elect not to  
2 apply the percentage specified in Subsection B of this section  
3 to such transaction. For purposes of this subsection, an  
4 amount of service denominated as ten minutes or less, or five  
5 dollars (\$5.00) or less, is minimal.

6 H. Prepaid wireless [~~enhanced~~] 911 surcharges  
7 collected by sellers shall be remitted to the department at the  
8 times and in the manner provided with respect to the Gross  
9 Receipts and Compensating Tax Act. The department shall  
10 establish registration and payment procedures that  
11 substantially coincide with the registration and payment  
12 procedures that apply to the Gross Receipts and Compensating  
13 Tax Act. A seller [~~shall be permitted to~~] may deduct and  
14 retain three percent of prepaid wireless [~~enhanced~~] 911  
15 surcharges that are collected by the seller from the consumer.

16 I. The audit and appeal procedures applicable to  
17 the Gross Receipts and Compensating Tax Act shall apply to  
18 prepaid wireless [~~enhanced~~] 911 surcharges.

19 J. The department shall establish procedures by  
20 which a seller of prepaid wireless communication services may  
21 document that a sale is not a retail transaction, which  
22 procedures shall substantially coincide with the procedures for  
23 documenting sale for resale transactions for the Gross Receipts  
24 and Compensating Tax Act.

25 K. No provider or seller of prepaid wireless

1 communication services shall be liable for damages to any  
 2 person resulting from or incurred in connection with the  
 3 provision of or failure to provide 911 or [~~enhanced 911~~  
 4 ~~service~~] next generation 911 services or for identifying or  
 5 failing to identify the telephone number, address, location or  
 6 name associated with any person or device that is accessing or  
 7 attempting to access 911 or [~~enhanced 911 service~~] next  
 8 generation 911 services.

9 L. No provider or seller of prepaid wireless  
 10 communication services shall be liable for damages to [~~any~~] a  
 11 person resulting from or incurred in connection with the  
 12 provision of [~~any~~] assistance to [~~any~~] an investigative or law  
 13 enforcement officer of the United States, this or [~~any other~~]  
 14 another state, or any political subdivision of this or [~~any~~  
 15 ~~other~~] another state, in connection with [~~any~~] an investigation  
 16 or other law enforcement activity by such law enforcement  
 17 officer.

18 M. In addition to the protection from liability  
 19 provided by Subsections K and L of this section, each provider  
 20 and seller [~~shall be~~] is entitled to the further protection  
 21 from liability as provided pursuant to Section 63-9D-10 NMSA  
 22 1978.

23 N. The prepaid wireless [~~enhanced~~] 911 surcharge  
 24 applies to retail transactions occurring on or after July 1,  
 25 2017."

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1           SECTION 6. Section 63-9D-7 NMSA 1978 (being Laws 1989,  
2 Chapter 25, Section 7, as amended) is amended to read:

3           "63-9D-7. REMITTANCE OF CHARGES--ADMINISTRATIVE FEE.--

4           A. The surcharge collected shall be remitted  
5 monthly to the department, which shall administer and enforce  
6 collection of the surcharge in accordance with the Tax  
7 Administration Act. The surcharge shall be remitted to the  
8 department no later than the twenty-fifth day of the month  
9 following the month in which the surcharge was imposed. At  
10 that time, a return for the preceding month shall be filed with  
11 the department in such form as the department and  
12 communications service provider shall agree upon. A  
13 communications service provider required to file a return shall  
14 deliver the return together with a remittance of the amount of  
15 the surcharge payable to the department. The communications  
16 service provider shall maintain a record of the amount of each  
17 surcharge collected pursuant to the ~~[Enhanced]~~ 911 Act. The  
18 record shall be maintained for a period of three years after  
19 the time the surcharges were collected.

20           B. From a remittance to the department made on or  
21 before the date it becomes due, a telecommunications company or  
22 commercial mobile radio service provider required to make a  
23 remittance shall be entitled to deduct and retain one percent  
24 of the collected amount or fifty dollars (\$50.00), whichever is  
25 greater, as the administrative cost for collecting the

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1 surcharge."

2 SECTION 7. Section 63-9D-8 NMSA 1978 (being Laws 1989,  
3 Chapter 25, Section 8, as amended) is amended to read:

4 "63-9D-8. [~~ENHANCED~~] 911 EMERGENCY SERVICE FUND--  
5 CREATION--ADMINISTRATION--DISBURSEMENT--REPORTS TO  
6 LEGISLATURE.--

7 A. [~~There~~] The "911 emergency service fund" is  
8 created in the state treasury [~~a fund that shall be known as~~  
9 ~~the "enhanced 911 fund"~~]. The fund shall be administered by  
10 the division.

11 B. All surcharges collected and remitted to the  
12 department shall be deposited in the fund.

13 C. Money deposited in the fund and income earned by  
14 investment of the fund are appropriated for expenditure in  
15 accordance with the [~~Enhanced~~] 911 Act and shall not revert to  
16 the general fund.

17 D. Payments shall be made from the fund to, or on  
18 behalf of, participating local governing bodies, primary or  
19 secondary public safety answering points or their fiscal agents  
20 upon vouchers signed by the director of the division solely for  
21 the purpose of reimbursing local governing bodies, primary or  
22 secondary public safety answering points or their fiscal agents  
23 and communications service providers for their costs of  
24 providing [~~enhanced~~] 911 [~~service~~] emergency services,  
25 including next generation 911 equipment and infrastructure. A

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1 person who purchases communication services from a  
2 communications service provider [~~for the purpose of reselling~~  
3 ~~that service~~] to resell is not eligible for reimbursement from  
4 the fund. Money in the fund may be used for the payment of  
5 bonds issued pursuant to the [~~Enhanced~~] 911 Bond Act.

6 E. Annually, the division may expend no more than  
7 five percent of all money deposited annually in the fund for  
8 administering and coordinating activities associated with  
9 implementation of the [~~Enhanced~~] 911 Act, including next  
10 generation 911 transition and support.

11 F. Money in the fund may be awarded as grant  
12 assistance to provide [~~enhanced~~] 911 [~~service~~] services and  
13 equipment upon application of local governing bodies, primary  
14 or secondary public safety answering points or their fiscal  
15 agents to the division and upon approval by the state board of  
16 finance. If it is anticipated that the [~~funds~~] money available  
17 to pay all requests for grants will be insufficient, the state  
18 board of finance may reduce the percentage of assistance to be  
19 awarded. In the event of such reduction, the state board of  
20 finance may award supplemental grants to local governing bodies  
21 that demonstrate financial hardship.

22 G. After requesting [~~enhanced~~] 911 [~~service~~]  
23 services from a communications service provider, a local  
24 governing body may, by ordinance or resolution, recover from  
25 the fund an amount necessary to recover the costs of providing

1 the ~~enhanced~~ 911 system in its designated 911 service area.  
 2 The division, on behalf of local governing bodies, shall  
 3 directly pay or reimburse communications service providers for  
 4 their costs of providing ~~enhanced~~ 911 ~~service~~ services. If  
 5 a communications service provider does not receive payment or  
 6 reimbursement for the costs of providing ~~enhanced~~ 911  
 7 ~~service~~ services, the provider is not obligated to provide  
 8 ~~that service~~ those services.

9 H. The division shall report to the legislature  
 10 each session the status of the fund and whether the current  
 11 level of the 911 emergency surcharge is sufficient, excessive  
 12 or insufficient to fund the anticipated needs for the next  
 13 year."

14 SECTION 8. Section 63-9D-8.1 NMSA 1978 (being Laws 1990,  
 15 Chapter 87, Section 3, as amended) is amended to read:

16 "63-9D-8.1. DIVISION POWERS.--

17 A. The division may adopt reasonable rules  
 18 necessary to carry out the provisions of the ~~Enhanced~~ 911  
 19 Act.

20 B. The division may fund ~~enhanced~~ 911 systems  
 21 pursuant to the provisions of the ~~Enhanced~~ 911 Act.

22 C. Division powers are limited and do not include  
 23 power to intervene between two vendors or restrict marketing  
 24 efforts of vendors.

25 D. The division and the local governing body may

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1 establish 911 service areas.

2 E. Unless otherwise provided by law, no rule  
3 affecting any person, agency, local governing body or  
4 communications service provider shall be adopted, amended or  
5 repealed without a public hearing on the proposed action  
6 ~~[before the director of the division or a hearing officer~~  
7 ~~designated by the director. The public hearing shall be held~~  
8 ~~in Santa Fe unless otherwise permitted by statute. Notice of~~  
9 ~~the subject matter of the rule, the action proposed to be~~  
10 ~~taken, the time and place of the hearing, the manner in which~~  
11 ~~interested persons may present their views and the method by~~  
12 ~~which copies of the proposed rule or proposed amendment or~~  
13 ~~repeal of an existing rule may be obtained shall be published~~  
14 ~~once at least thirty days prior to the hearing in a newspaper~~  
15 ~~of general circulation and mailed at least thirty days prior to~~  
16 ~~the hearing date to all persons or agencies who have made a~~  
17 ~~written request for advance notice of the hearing and to all~~  
18 ~~local governing bodies and communications service providers] as~~  
19 ~~provided in the State Rules Act, with the additional~~  
20 ~~requirements that notice of the public hearing shall be~~  
21 ~~published in a newspaper of general circulation and mailed at~~  
22 ~~least thirty days prior to the hearing date to all persons or~~  
23 ~~agencies who have made a written request for advance notice of~~  
24 ~~the hearing and to all local governing bodies and~~  
25 ~~communications service providers.~~

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1 F. All rules shall be filed in accordance with the  
2 State Rules Act."

3 SECTION 9. Section 63-9D-10 NMSA 1978 (being Laws 1989,  
4 Chapter 25, Section 10, as amended) is amended to read:

5 "63-9D-10. IMMUNITY.--~~Enhanced~~ 911 systems are within  
6 the governmental powers and authorities of the local governing  
7 body or state agency in the provision of services for the  
8 public health, welfare and safety. In contracting for such  
9 services or the provisioning of ~~an enhanced~~ a 911 system,  
10 except for intentional acts, the local governing body, public  
11 agency, equipment supplier, communications service provider and  
12 their officers, directors, vendors, employees and agents are  
13 not liable for damages resulting from installing, maintaining  
14 or providing ~~enhanced~~ 911 systems or transmitting 911 calls."

15 SECTION 10. Section 63-9D-11 NMSA 1978 (being Laws 1989,  
16 Chapter 25, Section 11, as amended) is amended to read:

17 "63-9D-11. PRIVATE LISTING SUBSCRIBERS AND 911 SERVICE.--

18 A. Private listing subscribers waive the privacy  
19 afforded by nonlisted or nonpublished numbers only to the  
20 extent that the name and address associated with the telephone  
21 number may be furnished to the ~~enhanced~~ 911 system for call  
22 routing or for automatic retrieval of location information in  
23 response to a call initiated to 911.

24 B. Information regarding the identity of private  
25 listing subscribers provided by a communications service

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1 provider, including names, addresses, telephone numbers or  
2 other identifying information, is not a public record and is  
3 not available for inspection.

4 C. Proprietary information provided by a  
5 communications service provider is not public information and  
6 may not be released to any person without the express  
7 permission of the submitting provider except that information  
8 may be released or published as aggregated data that does not  
9 identify the number of subscribers or identify [~~enhanced~~] 911  
10 system costs attributable to an individual communications  
11 service provider."

12 SECTION 11. Section 63-9D-12 NMSA 1978 (being Laws 1990,  
13 Chapter 61, Section 1, as amended) is amended to read:

14 "63-9D-12. SHORT TITLE.--Sections 63-9D-12 through  
15 63-9D-20 NMSA 1978 may be cited as the "[~~Enhanced~~] 911 Bond  
16 Act"."

17 SECTION 12. Section 63-9D-13 NMSA 1978 (being Laws 1990,  
18 Chapter 61, Section 2, as amended) is amended to read:

19 "63-9D-13. DEFINITIONS.--As used in the [~~Enhanced~~] 911  
20 Bond Act:

21 A. "911 bonds" means the bonds authorized in the  
22 911 Bond Act;

23 B. "911 project" means actions authorized pursuant  
24 to Section 63-9D-14 NMSA 1978 that pertain to a specific  
25 component of the 911 system;

1           C. "911 revenue" means the revenue to and income of  
 2 the 911 emergency service fund that are pledged to the payment  
 3 of 911 bonds pursuant to the 911 Bond Act;

4           ~~[A.]~~ D. "board" means the state board of finance;  
 5 and

6           ~~[B.]~~ E. "division" means the local government  
 7 division of the department of finance and administration.

8           ~~[C. "enhanced 911 bonds" means the bonds authorized~~  
 9 ~~in the Enhanced 911 Bond Act;~~

10           ~~D. "enhanced 911 project" means actions authorized~~  
 11 ~~under Section 63-9D-14 NMSA 1978 that pertain to a specific~~  
 12 ~~component of the enhanced 911 system; and~~

13           ~~E. "enhanced 911 revenue" means the revenue to and~~  
 14 ~~the income of the enhanced 911 fund that are pledged to the~~  
 15 ~~payment of enhanced 911 bonds under the Enhanced 911 Bond Act]"~~

16           SECTION 13. Section 63-9D-14 NMSA 1978 (being Laws 1990,  
 17 Chapter 61, Section 3, as amended) is amended to read:

18           "63-9D-14. [ENHANCED] 911 BONDS--AUTHORITY TO ISSUE--  
 19 PLEDGE OF REVENUES--LIMITATION ON ISSUANCE.--

20           A. In addition to any other law authorizing the  
 21 board to issue revenue bonds, the board may issue [enhanced]  
 22 911 bonds pursuant to the [Enhanced] 911 Bond Act for the  
 23 purposes specified in this section.

24           B. [Enhanced] 911 bonds may be issued for:

25           (1) acquiring, extending, enlarging,

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1 bettering, repairing, improving, constructing, purchasing,  
2 furnishing, equipping or rehabilitating the [enhanced] 911  
3 system, the payment of which shall be secured by [enhanced] 911  
4 revenues;

5 (2) reimbursing a communications service  
6 provider for its reasonable costs of providing [enhanced] 911  
7 service, the payment of which shall be secured by [enhanced]  
8 911 revenues; or

9 (3) reimbursing a local governing body or its  
10 fiscal agent for [its] the reasonable costs of providing the  
11 [enhanced] 911 system, the payment of which shall be secured by  
12 [enhanced] 911 revenues.

13 C. The board may pledge irrevocably [enhanced] 911  
14 revenues in the manner set forth in Subsection B of this  
15 section to the payment of the interest on and principal of  
16 [enhanced] 911 bonds. Any general determination by the board  
17 that expenditures are reasonably related to and constitute a  
18 part of a specified [enhanced] 911 project shall be conclusive  
19 if set forth in the proceedings authorizing the [enhanced] 911  
20 bonds."

21 SECTION 14. Section 63-9D-15 NMSA 1978 (being Laws 1990,  
22 Chapter 61, Section 4) is amended to read:

23 "63-9D-15. USE OF PROCEEDS OF BOND ISSUE.--It is unlawful  
24 to divert, use or expend any money received from the issuance  
25 of [enhanced] 911 bonds for any purpose other than the purposes

1 for which the bonds were issued."

2 SECTION 15. Section 63-9D-16 NMSA 1978 (being Laws 1990,  
3 Chapter 61, Section 5) is amended to read:

4 "63-9D-16. [ENHANCED] 911 BONDS--TERMS.--[Enhanced] 911  
5 bonds:

6 A. shall bear interest at a coupon rate or coupon  
7 rates not exceeding the maximum coupon rate [~~which~~] that is  
8 permitted by the Public Securities Act; provided that interest  
9 shall be payable annually or semiannually and may or may not be  
10 evidenced by coupons; and provided further that the first  
11 interest payment date may be for interest accruing for any  
12 period not exceeding one year;

13 B. may be subject to a prior redemption at the  
14 board's option at such time or times and upon such terms and  
15 conditions, with or without the payment of such premium or  
16 premiums, as may be provided by action of the board;

17 C. may mature at any time or times not exceeding  
18 twenty years after the date of issuance;

19 D. may be serial in form and maturity or may  
20 consist of one bond payable at one time or in installments;

21 E. shall be sold for cash at, above or below par  
22 and at a price [~~which~~] that results in a net effective interest  
23 rate [~~which~~] that does not exceed the maximum permitted by the  
24 Public Securities Act; and

25 F. may be sold at public or private sale."

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1           SECTION 16. Section 63-9D-17 NMSA 1978 (being Laws 1990,  
2 Chapter 61, Section 6, as amended) is amended to read:

3           "63-9D-17. BOND AUTHORIZATION.--The board may issue and  
4 sell [~~enhanced~~] 911 bonds in compliance with the [~~Enhanced~~] 911  
5 Bond Act. The board shall schedule the issuance and sale of  
6 the bonds in the most expeditious and economical manner upon a  
7 finding by the board that the division has certified that the  
8 need exists for the issuance of bonds and upon an action by the  
9 board designating the [~~enhanced~~] 911 emergency service fund to  
10 be the source of pledged revenues."

11           SECTION 17. Section 63-9D-18 NMSA 1978 (being Laws 1990,  
12 Chapter 61, Section 7, as amended) is amended to read:

13           "63-9D-18. AUTHORITY TO REFUND BONDS.--The board may  
14 issue and sell at public or private sale [~~enhanced~~] 911 bonds  
15 to refund outstanding [~~enhanced~~] 911 bonds and other bonds  
16 payable from the [~~enhanced~~] 911 emergency service fund by  
17 exchange, immediate or prospective redemption, cancellation or  
18 escrow, including the escrow of debt service funds accumulated  
19 for payment of outstanding bonds or any combination [~~thereof~~],  
20 when, in its opinion, such action will be beneficial to the  
21 state."

22           SECTION 18. Section 63-9D-19 NMSA 1978 (being Laws 1990,  
23 Chapter 61, Section 8) is amended to read:

24           "63-9D-19. [~~ENHANCED~~] 911 BONDS NOT GENERAL OBLIGATIONS--  
25 AUTHENTICATION.--

1           A. [~~Enhanced~~] 911 bonds or refunding bonds issued  
2 as authorized by the [~~Enhanced~~] 911 Bond Act are:

3                   (1) not general obligations of the state; and

4                   (2) collectible only from the proper pledged  
5 revenues, and each bond shall state that it is payable solely  
6 from the pledged revenues and that the bondholders may not look  
7 to any other state fund for the payment of the interest and  
8 principal of the bonds.

9           B. The bonds and coupons shall be signed and sealed  
10 as provided by the resolution of the board issuing the bond,  
11 and the Uniform Facsimile Signature of Public Officials Act  
12 shall be applicable."

13           SECTION 19. Section 63-9D-20 NMSA 1978 (being Laws 1992,  
14 Chapter 102, Section 5, as amended) is amended to read:

15           "63-9D-20. AMOUNT OF SURCHARGE--SECURITY FOR BONDS.--

16                   A. The legislature shall provide for the continued  
17 imposition, collection and deposit of the 911 [~~emergency~~]  
18 surcharge into the [~~enhanced~~] 911 emergency service fund in  
19 amounts that, together with other amounts deposited into the  
20 fund, [~~will be~~] is sufficient to produce an amount necessary to  
21 meet annual debt service charges on all respective outstanding  
22 [~~enhanced~~] 911 bonds.

23                   B. The legislature shall not repeal, amend or  
24 otherwise modify any law that affects the 911 [~~emergency~~]  
25 surcharge in a manner that impairs any outstanding [~~enhanced~~]

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1 911 bonds secured by a pledge of the 911 [~~emergency~~] surcharge  
2 unless:

3 (1) the outstanding [~~enhanced~~] 911 bonds to  
4 which the revenues from the surcharge are pledged have been  
5 discharged in full; or

6 (2) provision has been made to discharge fully  
7 the outstanding [~~enhanced~~] 911 bonds to which the revenues from  
8 the surcharge are pledged.

9 C. Nothing in this section shall require any  
10 increase in the 911 [~~emergency~~] surcharge."

11 SECTION 20. REPEAL.--Section 63-9D-2 NMSA 1978 (being  
12 Laws 1989, Chapter 25, Section 2, as amended) is repealed.

13 SECTION 21. EFFECTIVE DATE.--The effective date of the  
14 provisions of this act is July 1, 2025.