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SENATE BILL 484

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

INTRODUCED BY

Jay C. Block and Nicole Tobiassen

AN ACT

RELATING TO EXECUTIVE ORGANIZATION; ENACTING THE GOVERNMENT
ACCOUNTABILITY TO TAXPAYER ACT; CREATING THE GOVERNMENT
ACCOUNTABILITY TO TAXPAYER OFFICE AS AN ADJUNCT AGENCY;
PROVIDING DUTIES AND POWERS OF THE EXECUTIVE DIRECTOR AND THE
OFFICE.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--This act may be
cited as the "Government Accountability to Taxpayer Act".

SECTION 2. [NEW MATERIAL] DEFINITIONS.--As used in the
Government Accountability to Taxpayer Act:

A. "executive director" means the executive
director of government accountability to taxpayer; and

B. "office" means the government accountability to
taxpayer office.

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1 SECTION 3. ~~[NEW MATERIAL]~~ OFFICE CREATED.--The
2 "government accountability to taxpayer office" is created in
3 the executive branch as an adjunct agency, in accordance with
4 the provisions of Section 9-1-6 NMSA 1978.

5 SECTION 4. ~~[NEW MATERIAL]~~ EXECUTIVE DIRECTOR--
6 APPOINTMENT--DUTIES AND POWERS.--

7 A. The chief executive and administrative officer
8 of the office is the "executive director of government
9 accountability to taxpayer". The executive director shall be
10 appointed by the governor, with the advice and consent of the
11 senate, for a four-year term and may be reappointed by the
12 governor, with the advice and consent of the senate. The
13 executive director shall serve and have the duties,
14 responsibilities and authority of that position during the
15 period prior to final action by the senate confirming or
16 rejecting the executive director's appointment.

17 B. The executive director is responsible to the
18 governor for the operation of the office. It is the executive
19 director's duty to manage all operations of the office and to
20 administer and enforce the laws with which the executive
21 director or the office is charged.

22 C. To perform these duties, the executive director
23 has every power expressly enumerated in the laws, whether
24 granted to the executive director or the office. In accordance
25 with these provisions, the executive director shall:

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1 (1) except as otherwise provided in the
2 Government Accountability to Taxpayer Act, exercise general
3 supervisory and appointing authority over all office employees,
4 subject to any applicable personnel laws and rules;

5 (2) prepare an annual budget of the office;

6 (3) within the limitations of available
7 appropriations and applicable laws, employ and fix the
8 compensation of those persons necessary to discharge the
9 executive director's duties;

10 (4) delegate power to office employees as
11 necessary and appropriate and, in doing so, clearly delineate
12 the limits of the delegated power; and

13 (5) recommend legislation to the legislature
14 for increasing the efficiency and accountability of government
15 operations in New Mexico.

16 D. The executive director, in the name of the
17 office and with the governor's approval, may apply for and
18 receive public or private funding to carry out office programs,
19 duties and services.

20 SECTION 5. [NEW MATERIAL] OFFICE DUTIES AND AUTHORITY.--

21 A. The office shall:

22 (1) conduct performance audits of state
23 agencies and programs;

24 (2) recommend improvements in government
25 operations to increase efficiency and reduce waste;

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1 (3) monitor the implementation of the office's
2 recommendations; and

3 (4) provide an annual report, no later than
4 November 1 of each year, to the legislature, which shall
5 include an analysis of the state's fiscal health and
6 administrative efficiency and shall detail the office's
7 activities, findings and recommendations. The office shall
8 publish the report electronically to its website.

9 B. The office may:

10 (1) access records, documents and data of
11 other state agencies that are not made expressly confidential
12 by law. If it is necessary for the office's operations to
13 access confidential information of an agency, the office shall
14 enter into an agreement with that agency to share and maintain
15 confidential information in accordance with federal and state
16 confidentiality laws;

17 (2) employ staff, consultants or experts as
18 necessary to fulfill its duties; and

19 (3) administer oaths or affirmations; examine
20 witnesses under oath or affirmation; and subpoena witnesses,
21 compel their attendance before the office and require them to
22 produce before the office any books, records, documents or
23 other evidence relevant or material to an audit.

24 SECTION 6. TEMPORARY PROVISION--APPOINTMENT OF EXECUTIVE
25 DIRECTOR.--No later than October 1, 2025, the governor shall

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1 appoint an executive director-designate of government
2 accountability to taxpayer.

3 SECTION 7. EFFECTIVE DATE.--The effective date of the
4 provisions of this act is July 1, 2025.

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