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\_\_\_\_\_ BILL

**55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022**

INTRODUCED BY

DISCUSSION DRAFT

AN ACT

RELATING TO HEALTH; ENACTING THE EASY ENROLLMENT ACT;  
ESTABLISHING THE EASY ENROLLMENT PROGRAM; REQUIRING REVISION OF  
STATE INCOME TAX FORMS TO ALLOW TAXPAYERS TO CONSENT TO  
PROVISION OF CERTAIN INFORMATION PERTAINING TO ENROLLMENT IN  
CERTAIN HEALTH COVERAGE PROGRAMS; ALLOWING THE NEW MEXICO  
HEALTH INSURANCE EXCHANGE TO ENROLL CONSENTING TAXPAYERS IN  
QUALIFIED HEALTH PLANS UNDER CERTAIN CIRCUMSTANCES; PROVIDING  
AN EXCEPTION TO CONFIDENTIALITY FOR CERTAIN TAX RETURN  
INFORMATION.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--Sections 1  
through 5 of this act may be cited as the "Easy Enrollment  
Act".

SECTION 2. [NEW MATERIAL] DEFINITIONS.--As used in the

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1 Easy Enrollment Act:

2 A. "exchange" means the New Mexico health insurance  
3 exchange, composed of an exchange for the individual market and  
4 a small business health options program or small business  
5 health options exchange under a single governance and  
6 administrative structure;

7 B. "health coverage program" means medicaid, health  
8 care coverage available through the federal children's health  
9 insurance program, a qualified health plan available through  
10 the exchange pursuant to the New Mexico Health Insurance  
11 Exchange Act or a health plan available through the New Mexico  
12 medical insurance pool pursuant to the Medical Insurance Pool  
13 Act;

14 C. "insurance-relevant information" means  
15 information pertaining to the insurance enrollment status of a  
16 taxpayer or members of a taxpayer's household and that is  
17 derived or obtained from the taxpayer's state income tax  
18 return; provided that information is limited to that  
19 information necessary to assess the eligibility of the taxpayer  
20 or members of the taxpayer's household for health coverage  
21 programs and includes:

22 (1) adjusted gross income and other types of  
23 reported income used to assess eligibility for health coverage  
24 programs;

25 (2) household size;

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1 (3) claimed dependents; and  
2 (4) contact information and identifying  
3 information necessary to assess health coverage program  
4 eligibility and used to match against relevant third-party data  
5 sources;

6 D. "medicaid" means the joint federal-state health  
7 coverage program pursuant to Title 19 or Title 21 of the  
8 federal Social Security Act, as amended, and the rules  
9 promulgated pursuant to that act;

10 E. "qualified health plan" means a health plan that  
11 has in effect a certification from the superintendent of  
12 insurance that meets the standards set forth in applicable  
13 federal and state law and rules as well as any additional  
14 requirements established by the board of directors of the  
15 exchange pursuant to the New Mexico Health Insurance Exchange  
16 Act; and

17 F. "taxpayer" means an individual subject to the  
18 tax imposed pursuant to the Income Tax Act.

19 SECTION 3. [NEW MATERIAL] EASY ENROLLMENT PROGRAM--  
20 ESTABLISHMENT--PURPOSE.--The "easy enrollment program" is  
21 established to, in accordance with the provisions of the Easy  
22 Enrollment Act:

23 A. facilitate identification of taxpayers and  
24 members of the taxpayers' households who are uninsured;

25 B. provide taxpayers with a method to consent to

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1 the taxation and revenue department's provision of insurance-  
2 relevant information to the exchange for the purpose of  
3 assessing eligibility for health coverage programs;

4 C. provide for notification to taxpayers regarding  
5 their eligibility or eligibility of their household members for  
6 health coverage programs; and

7 D. facilitate enrollment in health coverage  
8 programs.

9 SECTION 4. [NEW MATERIAL] TAXATION AND REVENUE DEPARTMENT  
10 DUTIES--INCOME TAX FORM REVISION--TAXPAYER CONSENT.--

11 A. The secretary of taxation and revenue shall  
12 revise the state income tax form to allow a taxpayer to:

13 (1) identify whether the taxpayer or members  
14 of the taxpayer's household are uninsured; and

15 (2) provide the taxpayer's consent to provide  
16 to the exchange:

17 (a) the taxpayer's insurance-relevant  
18 information; and

19 (b) information on any consent provided  
20 by the taxpayer pursuant to this paragraph.

21 B. If the exchange provides for enrollment of a  
22 taxpayer or a taxpayer's household member pursuant to Section 5  
23 of the Easy Enrollment Act, the secretary of taxation and  
24 revenue shall additionally include on the state income tax form  
25 a space to allow a taxpayer to provide to the exchange:

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1 (1) the taxpayer's consent to enroll:

2 (a) the taxpayer in a qualified health  
3 plan for which the taxpayer would not be charged a premium; or

4 (b) members of the taxpayer's household  
5 in a qualified health plan for which those members would not be  
6 charged a premium if: 1) coverage by the qualified health plan  
7 is available to those household members; and 2) the taxpayer  
8 has legal authority to consent to enroll those household  
9 members; and

10 (2) information on any consent provided by the  
11 taxpayer pursuant to this subsection.

12 C. The taxation and revenue department shall  
13 forward to the exchange:

14 (1) the taxpayer's insurance-relevant  
15 information if, on the taxpayer's state income tax form, the  
16 taxpayer elects to provide the taxpayer's insurance-relevant  
17 information to the exchange pursuant to Subsection B of this  
18 section; and

19 (2) information on any consent by a taxpayer  
20 provided pursuant to this section if the taxpayer agrees to  
21 provide information on that consent to the exchange in  
22 accordance with this section.

23 SECTION 5. [NEW MATERIAL] NEW MEXICO HEALTH INSURANCE  
24 EXCHANGE DUTIES.--

25 A. Upon receipt of a taxpayer's insurance-relevant

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1 information from the taxation and revenue department, the  
2 exchange shall assess the taxpayer's eligibility or the  
3 eligibility of members of the taxpayer's household for health  
4 coverage programs. If the required insurance-relevant  
5 information is insufficient to assess the eligibility of the  
6 taxpayer or of the members of the taxpayer's household for  
7 those health coverage programs, the exchange may request  
8 additional information from the taxpayer.

9 B. If the exchange assesses that a taxpayer or a  
10 member of the taxpayer's household is eligible for a qualified  
11 health plan available through the exchange pursuant to the New  
12 Mexico Health Insurance Exchange Act, the exchange shall  
13 provide the taxpayer with information on:

14 (1) qualified health plans available to the  
15 taxpayer or member of the taxpayer's household through the  
16 exchange;

17 (2) specific enrollment instructions for each  
18 of those qualified health plans available to the taxpayer or  
19 taxpayer's household; and

20 (3) the federal premium assistance credit  
21 provided pursuant to 26 U.S.C. 36B.

22 C. If a taxpayer informs the exchange that the  
23 taxpayer is interested in enrolling in a qualified health plan  
24 for which the taxpayer or a member of the taxpayer's household  
25 is eligible, the exchange shall provide the taxpayer with a

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1 special enrollment period pursuant to the provisions of Section  
2 59A-23F-6.1 NMSA 1978.

3 D. The exchange may enroll a taxpayer or the  
4 taxpayer's household member in a qualified health plan for  
5 which that person is eligible and for which that person would  
6 not be charged a premium; provided that the required consent  
7 under the required legal authority is made pursuant to Section  
8 4 of the Easy Enrollment Act.

9 E. When, pursuant to this section, a taxpayer  
10 enrolls or is enrolled in a qualified health plan available  
11 through the exchange, the exchange shall:

12 (1) ensure that coverage begins within the  
13 time period required by law; and

14 (2) provide the taxpayer with at least an  
15 annual reminder of the need for the taxpayer to notify the  
16 exchange of any change in household circumstances applicable to  
17 health care coverage of the taxpayer or the taxpayer's  
18 household member.

19 F. If the exchange assesses that a taxpayer or a  
20 member of the taxpayer's household may be eligible for:

21 (1) medicaid or for health care coverage  
22 pursuant to the children's health insurance program, the  
23 exchange shall inform the taxpayer of that potential  
24 eligibility and refer the taxpayer to the human services  
25 department for enrollment purposes; or

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1 (2) a health plan available through the New  
2 Mexico medical insurance pool pursuant to the Medical Insurance  
3 Pool Act, the exchange shall inform the taxpayer of that  
4 potential eligibility and refer the taxpayer to the New Mexico  
5 medical insurance pool for enrollment purposes.

6 SECTION 6. Section 7-1-8.10 NMSA 1978 (being Laws 2009,  
7 Chapter 243, Section 12) is amended to read:

8 "7-1-8.10. INFORMATION THAT MAY BE REVEALED TO PRIVATE  
9 PERSONS OTHER THAN THE TAXPAYER.--An employee of the department  
10 may reveal to:

11 A. a transferee, assignee, buyer or lessor of a  
12 liquor license, the amount and basis of an unpaid assessment of  
13 tax for which the transferor, assignor, seller or lessee is  
14 liable;

15 B. a purchaser of a business as provided in  
16 Sections 7-1-61 through 7-1-63 NMSA 1978, the amount and basis  
17 of an unpaid assessment of tax for which the purchaser's seller  
18 is liable;

19 C. a rack operator, importer, blender, distributor  
20 or supplier, the identity of a rack operator, importer,  
21 blender, supplier or distributor and the number of gallons  
22 reported on returns required under the Gasoline Tax Act,  
23 Special Fuels Supplier Tax Act or Alternative Fuel Tax Act, but  
24 only when it is necessary to enable the department to carry out  
25 its duties under the Gasoline Tax Act, the Special Fuels

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1 Supplier Tax Act or the Alternative Fuel Tax Act; [~~and~~]

2 D. a corporation authorized to be formed under the  
3 Educational Assistance Act, upon its written request, the last  
4 known address and the date of that address of every person  
5 certified to the department as an absent obligor of an  
6 educational debt due and owed to the corporation or that the  
7 corporation has lawfully contracted to collect; this  
8 information may only be used by the corporation and its  
9 officers and employees to enforce the educational debt  
10 obligation of the absent obligors; and

11 E. the executive director of the New Mexico health  
12 insurance exchange:

13 (1) insurance-relevant information for which  
14 the taxpayer consents to disclosure in accordance with the  
15 provisions of the Easy Enrollment Act; and

16 (2) information on consent that a taxpayer  
17 provides on a state income tax return in accordance with the  
18 provisions of the Easy Enrollment Act."

19 SECTION 7. APPLICABILITY.--The provisions of this act  
20 apply to taxable years beginning on or after January 1, 2024.