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1           WHEREAS, elected policymakers have often not been  
2 directly involved in the process of developing the scope and  
3 goals for the tax reform studies and, therefore, are not  
4 invested in the study results; and

5           WHEREAS, elected policymakers tend to use the results of  
6 those various tax studies in a political context to support  
7 their positions rather than to reflect upon what might be the  
8 best tax policy for the state; and

9           WHEREAS, tax policy continues to be made in New Mexico in  
10 a haphazard fashion, with exemptions, incentives, deductions  
11 and credits being considered and approved outside of the  
12 context of an overarching tax policy; and

13           WHEREAS, the legislature and the executive could benefit  
14 from the collective wisdom and recommendations of various tax  
15 studies, but only if the conflicting results of those studies  
16 can be synthesized and if a future course of direction  
17 articulated;

18           NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE  
19 STATE OF NEW MEXICO that the New Mexico legislative council be  
20 requested to direct an appropriate interim committee or task  
21 force to develop a structure and process to review the results  
22 of previous tax studies and to examine any questions still  
23 needing study; and

24           BE IT FURTHER RESOLVED that the interim committee report  
25 its recommendations for implementing this structure and

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1 process prior to the first session of the forty-sixth  
2 legislature; and

3 BE IT FURTHER RESOLVED that a copy of this memorial be  
4 transmitted to the New Mexico legislative council.

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