FORTY-SIXTH LEGISLATURE SECOND SESSION, 2004

January 30, 2004

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has been referred

HOUSE BILL 258

has had it under consideration and reports same with recommendation that it DO PASS, amended as follows:

- 1. On page 20, line 11, strike "and".
- 2. On page 20, line 14, before the comma insert "and issued after July 1, 2004".
- 3. On page 20, line 15, strike the period and closing quotation mark and insert in lieu thereof a semicolon.
- 4. On page 20, between lines 15 and 16, insert the following new subsections:
- "II. to representatives of the workers' compensation administration, authorized by the director of the workers' compensation administration for this purpose, to facilitate the identification of taxpayers that are delinquent or noncompliant in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA 1978; and
- JJ. to the secretary of labor or the secretary's delegate for use in enforcement of unemployment insurance collections pursuant to the terms of a reciprocal agreement entered into with the secretary of labor for exchange of information; the secretary of labor and employees of the labor department are subject to the provisions regarding confidentiality of information contained in the Tax Administration Act."".
- 5. On page 25, lines 9 through 11, strike the underscored language and on line 11, strike the comma.
- 6. On page 28, line 17, strike "C" and insert in lieu thereof "D".
- 7. On page 28, line 20, before "After" insert the paragraph designation "(3)".

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- 8. Renumber the succeeding paragraph accordingly.
- 9. On page 28, line 21, after the comma strike the remainder of the line, strike all of lines 22 through 24 and insert in lieu thereof:

"if the person has failed to pursue one of the remedies pursuant to Subsection C of this section, the department may act on the claim, provided that the taxpayer establishes that the claim was filed in a timely manner and that the claim was complete. In the event that the department approves such a claim after the expiration of more than two hundred ten days from the date the claim was filed, no interest shall be allowed pursuant to Section 7-1-68 NMSA 1978. In no event may the department act on such a claim more than one year from the end of the calendar year in which the claim was filed.".

- 10. On page 35, line 25, strike "in full".
- 11. On page 37, line 3, strike the colon.
- 12. On page 37, strike line 4 through the second comma.
- 13. On page 37, line 5, after "basis" strike the remainder of the line and strike lines 6 through 12 up to the period.
 - 14. On page 38, line 13, strike the colon.
 - 15. On page 38, strike line 14 through the second comma.
- 16. On page 38, line 15, after "basis" strike the remainder of the line and strike lines 16 through 22 up to the period.
 - 17. On page 41, line 7, strike "or".
- 18. On page 41, line 13, strike the period and insert in lieu thereof "; or" and between lines 13 and 14, insert the following new paragraph:

"(10) the department acts to grant the credit or refund pursuant to Paragraph (3) of Subsection B of Section 7-1-26 NMSA 1978.".,

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and thence referred to the $\ensuremath{\mathbf{APPROPRIATIONS}}$ AND FINANCE COMMITTEE.

Respectfully submitted,

		Donald L. Whitaker, Chairman
Adopted	(Chief Clerk)	Not Adopted(Chief Clerk)
	Date	
The roll call vote was 12 For 0 Against Yes: 12 No: 0 Excused: Lujan, B., Sandoval Absent: Harrison, Taylor, TC.		
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