

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HOUSE BILL 419

**46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004**

INTRODUCED BY

Donald L. Whitaker

AN ACT

RELATING TO TAX ADMINISTRATION; EXPANDING PERMISSIBILITY OF  
CONTINGENT FEE CONTRACTS FOR RECOVERY OF TAXES.

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

Section 1. Section 7-1-65 NMSA 1978 (being Laws 1965,  
Chapter 248, Section 66, as amended) is amended to read:

"7-1-65. RECIPROCAL ENFORCEMENT OF TAX JUDGMENTS--  
RECOVERY OF TAXES.--

A. The courts of the state shall recognize and  
enforce the tax judgments of other jurisdictions to the same  
extent to which the courts of the other jurisdictions would  
recognize and enforce similar tax judgments of this state or  
its political subdivisions, agencies or instrumentalities,  
except as provided in Subsection C of this section.

B. The secretary, with the permission of the

underscoring material = new  
[bracketed material] = delete

1 attorney general, or the attorney general may employ on a  
2 contingency fee basis only members of the bars of other  
3 jurisdictions to recover taxes due this state. A person so  
4 employed may subcontract with members of the New Mexico bar,  
5 also on a contingency fee basis, if representation within the  
6 state of New Mexico is required, in court or otherwise.

7 C. All property in this state of a judgment debtor  
8 is exempt from execution issuing from a tax judgment of another  
9 jurisdiction that is in favor of any state for failure to pay  
10 that state's income tax on benefits received from a pension or  
11 other retirement plan."

12 - 2 -  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25