

February 11, 2004

Madam President:

Your JUDICIARY COMMITTEE, to whom has been referred

SENATE BILL 496

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

1. On page 13, line 20, strike "race tracks" and insert in lieu thereof "racetracks".
2. On page 15, line 13, strike "defined" and insert in lieu thereof "provided".
3. On page 15, line 14, after the semicolon strike "and".
4. On page 15, line 18, strike the period and quotation mark and insert in lieu thereof a semicolon.
5. On page 15, between lines 18 and 19, 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. "".

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6. On page 16, line 10, before "fraudulent" insert "knowingly" and before "false" insert "knowingly".

7. On page 17, line 6, after "conviction" strike the remainder of the line and strike lines 7 through 10 in their entirety and insert in lieu thereof "under Subsection A of this section, a person is guilty of a fourth degree felony and shall be sentenced in accordance with the provisions of Section 31-18-15 NMSA 1978.".

8. On page 17, line 20, after "of" insert a colon and strike the remainder of the line and strike lines 21 through 24 in their entirety and insert in lieu thereof:

"A. a petty misdemeanor if the aggregate amount of tax due in any one year is one hundred dollars (\$100) or less;

B. a misdemeanor if the aggregate amount of tax due in any one year is over one hundred dollars (\$100) but not more than two hundred fifty dollars (\$250);

C. a fourth degree felony if the aggregate amount of tax due in any one year is over two hundred fifty dollars (\$250) but not more than two thousand five hundred dollars (\$2,500);

D. a third degree felony if the aggregate amount of tax due in any one year is over two thousand five hundred dollars (\$2,500) but not more than twenty thousand dollars (\$20,000); and

E. a second degree felony if the aggregate amount of tax due in any one year is over twenty thousand dollars (\$20,000)."".

9. On page 20, line 1, after "a" strike the remainder of the line and insert in lieu thereof "felony as provided for in the Tax Administration Act".

10. On page 20, line 2, strike "laws of this state" and strike "six" and insert in lieu thereof "five".

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11. On page 20, line 3, after the semicolon insert "provided that for a crime in which multiple occurrences are aggregated in one calendar year, the limitation shall begin to run on December 31 of the year in which the crime occurred;".

12. On page 20, line 5, after "Code" strike the comma, strike the remainder of the line and strike line 6 through the comma.,

and thence referred to the FINANCE COMMITTEE.

Respectfully submitted,

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Michael S. Sanchez, Chairman

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 6 For 0 Against

Yes: 6

No: 0

Excused: Gorham, Harden, Lopez, Payne

Absent: None

SB0496JU1

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