FORTY-SEVENTH LEGISLATURE
FIRST SESSION, 2005

February 10, 2005

Mr. Speaker:

        Your **BUSINESS AND INDUSTRY COMMITTEE,** to whom has
been referred

HOUSE BILL 411

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

        1. On page 5, line 2, strike "in" and insert in lieu thereof
"for tax" and after the second occurrence of "or" insert "any".

        2. On page 15, line 18, strike "provided" and insert in lieu
thereof "disclosed".

        3. On page 15, line 24, strike "and".

        4. On page 16, line 7, strike the closing quotation mark and
period and insert in lieu thereof "; and".

        5. On page 16, between lines 7 and 8, insert the following
new subsection to read:

            "KK. information that the department is authorized by
the Tax Administration Act to release to a local body that licenses
professions or occupations pursuant to Chapter 36, Article 2 NMSA
1978 or Chapter 61 NMSA 1978."".

        6. On page 17, line 6, strike the closing quotation mark.

        7. On page 17, between lines 6 and 7, insert the following
new subsection to read:

            "C. As used in this section:

                (1) "tax" does not include civil penalties or
interest; and

                (2) "willfully" means intentionally, deliberately
or purposely, but not necessarily maliciously."".

        8. On page 17, line 16, after "believe" insert "it".

        9. On page 17, line 23, strike "that is knowingly" and insert

in lieu thereof "knowing that it is".

    10. On page 17, line 23, strike "is knowingly" and insert in lieu thereof "knowing that it is".

    11. On page 19, line 5, after ".--" insert the new subsection designation "A.".

    12. On page 19, line 9, strike the subsection designation "A." and insert in lieu thereof the paragraph designation "(1)".

    13. On page 19, line 11, strike the subsection designation "B." and insert in lieu thereof the paragraph designation "(2)".

    14. On page 19, line 14, strike the subsection designation "C." and insert in lieu thereof the paragraph designation "(3)".

    15. On page 19, line 18, strike the subsection designation "D." and insert in lieu thereof the paragraph designation "(4)".

    16. On page 19, line 22, strike the subsection designation "E." and insert in lieu thereof the paragraph designation "(5)".

    17. On page 19, line 24, strike the closing quotation mark.

    18. On page 19, between lines 24 and 25, insert the following new subsection to read:

        "B. As used in this section:

            (1) "tax" does not include civil penalties or interest; and

            (2) "willfully" means intentionally, deliberately or purposely, but not necessarily maliciously."".

    19. On page 22, lines 1 and 2, strike "the Tax Administration Act" and insert in lieu thereof "Sections 7-1-72 or 7-1-73 NMSA 1978 or Section 5 of this 2005 act".

    20. On page 22, lines 3 and 4, strike "crime in which multiple occurrences are aggregated in" and insert in lieu thereof "series of crimes involving multiple filing periods within".,

and thence referred to the **JUDICIARY COMMITTEE.**

Respectfully submitted,

_____
Fred Luna, Chairman

Adopted _____   Not Adopted _____
          (Chief Clerk)   (Chief Clerk)

Date _____

The roll call vote was 9 For 0 Against
Yes: 9
No: 0
Excused: Balderas, Luna, Payne, Powdrell-Culbert
Absent: None

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