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HOUSE BILL 827

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Janice E. Arnold-Jones

AN ACT

RELATING TO CRIMINAL LAW; PROVIDING A CRIMINAL PENALTY FOR
ENGAGING IN ACTIONS TO OBSTRUCT STATE TAX-RELATED
INVESTIGATIONS BY CRIMINAL INVESTIGATORS OR INVESTIGATIONS BY
PERSONS AUTHORIZED PURSUANT TO THE TAX ADMINISTRATION ACT TO
INVESTIGATE VIOLATIONS OF THAT ACT.

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

Section 1. OBSTRUCTION OF TAX-RELATED INVESTIGATIONS.--

A. Obstruction of a tax-related investigation
consists of:

(1) knowingly providing false information to,
or knowingly withholding information from, any person
authorized to investigate violations of the Tax Administration
Act or to enforce the remedies of that act, where that
information is material to the investigation or enforcement;

.160566.1

underscoring material = new
~~[bracketed material] = delete~~

underscoring material = new
~~[bracketed material] = delete~~

1 (2) knowingly altering, destroying, mutilating
2 or concealing any document or record required to be retained
3 pursuant to the Tax Administration Act or a regulation issued
4 by the taxation and revenue department when the alteration,
5 destruction, mutilation or concealment is intended to mislead
6 an investigation by a criminal investigator or a person
7 authorized to investigate or enforce the remedies of the Tax
8 Administration Act and concerns information material to that
9 investigation; or

10 (3) knowingly preventing, obstructing,
11 misleading, delaying or attempting to prevent, obstruct,
12 mislead or delay the communication of information or records
13 relating to a state tax-related investigation to a criminal
14 investigator.

15 B. Whoever commits obstruction of a tax-related
16 investigation is guilty of a fourth degree felony and shall be
17 sentenced pursuant to the provisions of Section 31-18-15 NMSA
18 1978.