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HOUSE BILL 580

**52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

INTRODUCED BY

Rod Montoya

AN ACT

RELATING TO TAXATION; AUTHORIZING THE TAXATION AND REVENUE DEPARTMENT TO REVEAL TAX RETURN INFORMATION TO AN AUTHORIZED REPRESENTATIVE OF A LOCAL GOVERNMENT OF ANOTHER STATE WHO IS CHARGED WITH THE RESPONSIBILITY FOR ADMINISTRATION OF THAT STATE'S TAX LAWS.

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

**SECTION 1.** Section 7-1-8.7 NMSA 1978 (being Laws 2009, Chapter 243, Section 9) is amended to read:

"7-1-8.7. INFORMATION THAT MAY BE REVEALED TO OTHER STATES OR MULTISTATE ADMINISTRATIVE BODIES.--An employee of the department may reveal return information to:

A. an authorized representative of another state; provided that the receiving state has entered into a written agreement with the department to use the return information for

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1 tax purposes only and that the receiving state has enacted a  
2 confidentiality statute and penalty similar to Sections 7-1-8  
3 and 7-1-76 NMSA 1978 to which the representative is subject;

4 B. an authorized representative of a local  
5 government of another state who is charged under the laws of  
6 that state with the responsibility for administration of that  
7 state's tax laws;

8 ~~[B-]~~ C. the multistate tax commission, the  
9 federation of tax administrators or their authorized  
10 representatives; provided that the return information is used  
11 for tax purposes only and is revealed by the multistate tax  
12 commission or the federation of tax administrators only to  
13 states that have met the requirements of Subsection A of this  
14 section; and

15 ~~[G-]~~ D. another jurisdiction pursuant to an  
16 international fuel tax agreement; provided that the return  
17 information is used for tax purposes only."