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SENATE BILL 181

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

INTRODUCED BY

Benny Shendo, Jr.

AN ACT

RELATING TO TAXATION; ALLOWING THE HIGHER EDUCATION DEPARTMENT
TO BE A CLAIMANT UNDER THE TAX REFUND INTERCEPT PROGRAM ACT.

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

SECTION 1. Section 7-2C-3 NMSA 1978 (being Laws 1985,
Chapter 106, Section 3, as amended by Laws 2006, Chapter 52,
Section 2 and by Laws 2006, Chapter 53, Section 2) is amended
to read:

"7-2C-3. DEFINITIONS.--As used in the Tax Refund
Intercept Program Act:

A. "claimant agency" means the taxation and revenue
department or any of its divisions, the human services
department, the ~~[employment security division of the labor]~~
workforce transition services division of the workforce
solutions department, the higher education department, the

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1 workers' compensation administration, any corporation
2 authorized to be formed under the Educational Assistance Act, a
3 district, magistrate or municipal court or the Bernalillo
4 county metropolitan court;

5 B. "debt" means a legally enforceable obligation of
6 an employer subject to the Unemployment Compensation Law, the
7 Workers' Compensation Act and the Workers' Compensation
8 Administration Act, or an individual to pay a liquidated amount
9 of money that:

10 (1) is equal to or more than one hundred
11 dollars (\$100);

12 (2) is due and owing a claimant agency, which
13 a claimant agency is obligated by law to collect or which, in
14 the case of an educational loan, a claimant agency has lawfully
15 contracted to collect;

16 (3) has accrued through contract, tort,
17 subrogation or operation of law; and

18 (4) either:

19 (a) has been secured by a warrant of
20 levy and lien for amounts due under the Unemployment
21 Compensation Law or workers' compensation fees due under the
22 Workers' Compensation Administration Act; or

23 (b) has been reduced to judgment for all
24 other cases;

25 C. "debtor" means any employer subject to the

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1 Unemployment Compensation Law, the Workers' Compensation Act
2 and the Workers' Compensation Administration Act, or any
3 individual owing a debt;

4 D. "department" or "division" means, unless the
5 context indicates otherwise, the taxation and revenue
6 department, the secretary of taxation and revenue or any
7 employee of the department exercising authority lawfully
8 delegated to that employee by the secretary;

9 E. "educational loan" means any loan for
10 educational purposes owned by a public post-secondary
11 educational institution, owned by the higher education
12 department or owned or guaranteed by any corporation authorized
13 to be formed under the Educational Assistance Act;

14 F. "medical support" means amounts owed to the
15 human services department pursuant to the provisions of
16 Subsection B of Section 40-4C-12 NMSA 1978;

17 G. "public post-secondary educational institution"
18 means a publicly owned or operated institution of higher
19 education or other publicly owned or operated post-secondary
20 educational facility located within New Mexico;

21 H. "spouse" means an individual who is or was a
22 spouse of the debtor and who has joined with the debtor in
23 filing a joint return of income tax pursuant to the provisions
24 of the Income Tax Act, which joint return has given rise to a
25 refund that may be subject to the provisions of the Tax Refund

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Intercept Program Act; and

I. "refund" means a refund, including any amount of tax rebates or credits, under the Income Tax Act or the Corporate Income and Franchise Tax Act that the department has determined to be due to an individual or corporation."