

1 SENATE JOINT MEMORIAL 7

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

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10 A JOINT MEMORIAL

11 REQUESTING THE CHIEF HEARING OFFICER OF THE ADMINISTRATIVE  
12 HEARINGS OFFICE TO CONVENE AN ADMINISTRATIVE HEARINGS AND TAX  
13 PROTEST WORKING GROUP TO IDENTIFY OPPORTUNITIES FOR IMPROVEMENT  
14 WITHIN THE STATE'S ADMINISTRATIVE HEARINGS AND TAX PROTEST  
15 PROCESS AND TO DEVELOP SOLUTIONS TO IMPROVE AREAS OF CONCERN.

16  
17 WHEREAS, the administrative hearings office became an  
18 agency independent of the taxation and revenue department on  
19 July 1, 2015; and

20 WHEREAS, the mission of the administrative hearings office  
21 is to adjudicate fair and efficient administrative hearings  
22 under the Implied Consent Act, the Motor Vehicle Code, the  
23 Property Tax Code and the Tax Administration Act; and

24 WHEREAS, the growth in the tax protest docket at the  
25 administrative hearings office has grown by seventy-nine

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1 percent since 2015; and

2 WHEREAS, it is critical that the state create a feedback  
3 loop and identify opportunities and solutions that will improve  
4 the administrative hearings and tax protest process, including:

5 A. evaluating and identifying appropriate levels of  
6 funding for staff and other resources, including the  
7 development of a case management system to ensure efficient  
8 disposition of tax protest hearings;

9 B. offering professional development opportunities  
10 to ensure administrative hearing officers possess the knowledge  
11 and expertise to adjudicate fairly;

12 C. revising compensation levels for administrative  
13 hearing officers to ensure the administrative hearings office  
14 can retain and recruit high-qualified administrative hearing  
15 officers; and

16 D. creating a formal mediation process to improve  
17 hearing disposition efficiency;

18 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE  
19 STATE OF NEW MEXICO that the chief hearing officer of the  
20 administrative hearings office be requested to convene, by May  
21 1, 2019, an administrative hearings and tax protest working  
22 group to identify issues of primary concern within the  
23 administrative hearings and tax protest process and develop  
24 solutions to ensure that the administrative hearings office's  
25 mission to adjudicate fair and efficient administrative

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1 hearings can be fulfilled; and

2 BE IT FURTHER RESOLVED that the administrative hearings  
3 and tax protest working group be composed of the following  
4 members:

5 A. the chief hearing officer of the administrative  
6 hearings office, who shall serve as chair of the working group;

7 B. two representatives appointed by the speaker of  
8 the house of representatives;

9 C. two representatives appointed by the president  
10 pro tempore of the senate;

11 D. two representatives appointed by the minority  
12 floor leader of the house of representatives;

13 E. two representatives appointed by the minority  
14 floor leader of the senate; and

15 F. two representatives appointed by the chief  
16 hearing officer of the administrative hearings office; and

17 BE IT FURTHER RESOLVED that the administrative hearings  
18 and tax protest working group present to the legislative  
19 finance committee and interim revenue stabilization and tax  
20 policy committee no later than October 15, 2019, a report on  
21 the working group's work, including its specific  
22 recommendations for improvements to the administrative hearings  
23 and tax protest process; and

24 BE IT FURTHER RESOLVED that copies of this memorial be  
25 transmitted to the governor, the president pro tempore of the

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1 senate, the speaker of the house of representatives, the  
2 secretary of taxation and revenue and the chief hearing officer  
3 of the administrative hearings office.

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