

State of New Mexico
House of Representatives

FIFTY-FIFTH LEGISLATURE
FIRST SESSION

February 18, 2021

HOUSE FLOOR AMENDMENT number _____ to HOUSE BILL 82, as amended

Amendment sponsored by Representative *Serrato*

1. Strike House Commerce and Economic Development Committee Amendments 4 and 5.

2. On page 1, line 17, strike "This" and insert in lieu thereof "Sections 1 through 5 of this".

3. On page 2, line 25, before "or", insert ", as reported to the taxation and revenue department,".

4. On page 2, line 25 through page 3, line 1, strike "New Mexico resident employees" and insert in lieu thereof "employees in New Mexico".

5. On page 3, line 10, strike "and" and between lines 10 and 11, insert:

"B. "nonprofit entity" means an organization that has been granted exemption from federal income tax by the United States internal revenue service as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986;

C. "qualified facilitating nonprofit entity" means a nonprofit entity that is organized to promote and enhance economic development opportunities; that can also provide business and workforce education with expertise in assisting historically underutilized businesses; and that is approved by the general services department to assist in the identification of qualified applicants for certification and to assist applicants in applying for and maintaining certification as a historically underutilized business, including precertification screening of eligibility,

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appeal of a denial or revocation of certification and recertification; and".

6. Reletter the succeeding subsection accordingly.

7. On page 3, line 22, after the period, insert the following:

"In the certification of applicants, the taxation and revenue department may rely on federal or state certifications and information that relate to the ownership of applicants for historically underutilized business status. The taxation and revenue department shall develop procedures for an appeal of a denial or revocation of certification; provided that the procedures shall be consistent with the procedures for a tax protest provided in Section 7-1B-8 NMSA 1978."

8. On page 6, between lines 16 and 17, insert the following:

"SECTION 6. Section 7-1-8.8 NMSA 1978 (being Laws 2019, Chapter 87, Section 2, as amended) is amended to read:

"7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE AGENCIES.--An employee of the department may reveal to:

A. a committee of the legislature for a valid legislative purpose, return information concerning any tax or fee imposed pursuant to the Cigarette Tax Act;

B. the attorney general, return information acquired pursuant to the Cigarette Tax Act for purposes of Section 6-4-13 NMSA 1978 and the master settlement agreement defined in Section 6-4-12 NMSA 1978;

C. the commissioner of public lands, return information for use in auditing that pertains to rentals, royalties, fees and other payments due the state under land sale, land lease or other land use contracts;

D. the secretary of human services or the secretary's delegate under a written agreement with the department, the last

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known address with date of all names certified to the department as being absent parents of children receiving public financial assistance, but only for the purpose of enforcing the support liability of the absent parents by the child support enforcement division or any successor organizational unit;

E. the department of information technology, by electronic media, a database updated quarterly that contains the names, addresses, county of address and taxpayer identification numbers of New Mexico personal income tax filers, but only for the purpose of producing the random jury list for the selection of petit or grand jurors for the state courts pursuant to Section 38-5-3 NMSA 1978;

F. the state courts, the random jury lists produced by the department of information technology under Subsection E of this section;

G. the director of the New Mexico department of agriculture or the director's authorized representative, upon request of the director or representative, the names and addresses of all gasoline or special fuel distributors, wholesalers and retailers;

H. the public regulation commission, return information with respect to the Corporate Income and Franchise Tax Act required to enable the commission to carry out its duties;

I. the state racing commission, return information with respect to the state, municipal and county gross receipts taxes paid by racetracks;

J. the gaming control board, tax returns of license applicants and their affiliates as provided in Subsection E of Section 60-2E-14 NMSA 1978;

K. the director of the workers' compensation administration or to the director's representatives authorized for this purpose, return information to facilitate the identification of taxpayers that are delinquent or noncompliant in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA 1978;

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L. the secretary of workforce solutions or the secretary's delegate, return information for use in enforcement of unemployment insurance collections pursuant to the terms of a written reciprocal agreement entered into by the department with the secretary of workforce solutions for exchange of information;

M. the New Mexico finance authority, information with respect to the amount of municipal and county gross receipts taxes collected by municipalities and counties pursuant to any local option municipal or county gross receipts taxes imposed, and information with respect to the amount of governmental gross receipts taxes paid by every agency, institution, instrumentality or political subdivision of the state pursuant to Section 7-9-4.3 NMSA 1978;

N. the secretary of human services or the secretary's delegate; provided that a person who receives the confidential return information on behalf of the human services department shall not reveal the information and shall be subject to the penalties in Section 7-1-76 NMSA 1978 if the person fails to maintain the confidentiality required:

(1) that return information needed for reports required to be made to the federal government concerning the use of federal funds for low-income working families;

(2) the names and addresses of low-income taxpayers for the limited purpose of outreach to those taxpayers; provided that the human services department shall pay the department for expenses incurred by the department to derive the information requested by the human services department if the information requested is not readily available in reports for which the department's information systems are programmed; and

(3) return information required to administer the Health Care Quality Surcharge Act;

O. the superintendent of insurance, return information with respect to the premium tax and the health insurance premium surtax;

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P. the secretary of finance and administration or the secretary's designee, return information concerning a credit pursuant to the Film Production Tax Credit Act;

Q. the secretary of economic development or the secretary's designee, return information concerning a credit pursuant to the Film Production Tax Credit Act;

R. the secretary of public safety or the secretary's designee, return information concerning the Weight Distance Tax Act;

S. the secretary of transportation or the secretary's designee, return information concerning the Weight Distance Tax Act;

T. the secretary of energy, minerals and natural resources or the secretary's designee, return information concerning tax credits or deductions for which eligibility is certified or otherwise determined by the secretary or the secretary's designee; [and]


U. the secretary of environment or the secretary's designee, return information concerning tax credits for which eligibility is certified or otherwise determined by the secretary or the secretary's designee; and

V. the secretary of general services or the secretary's designee, the return information needed to carry out the provisions of the Historically Underutilized Business Opportunity Act."

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Linda Serrato

Adopted _____
(Chief Clerk)

Not Adopted _____
(Chief Clerk)

Date _____