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HOUSE BILL 95

55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022

INTRODUCED BY

Elizabeth "Liz" Thomson and Brittney Barreras and
Elizabeth "Liz" Stefanics and Brenda G. McKenna and
Christine Chandler

AN ACT

RELATING TO HEALTH; ENACTING THE EASY ENROLLMENT ACT;
ESTABLISHING THE EASY ENROLLMENT PROGRAM; REQUIRING REVISION OF
STATE INCOME TAX FORMS TO ALLOW TAXPAYERS TO CONSENT TO
PROVISION OF CERTAIN INFORMATION PERTAINING TO ENROLLMENT IN
CERTAIN HEALTH COVERAGE PROGRAMS; ALLOWING THE HUMAN SERVICES
DEPARTMENT TO ENROLL CONSENTING TAXPAYERS IN MEDICAID; ALLOWING
THE NEW MEXICO HEALTH INSURANCE EXCHANGE TO ENROLL CONSENTING
TAXPAYERS IN QUALIFIED HEALTH PLANS UNDER CERTAIN
CIRCUMSTANCES; PROVIDING AN EXCEPTION TO CONFIDENTIALITY FOR
CERTAIN TAX RETURN INFORMATION.

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

SECTION 1. [NEW MATERIAL] SHORT TITLE.--Sections 1
through 6 of this act may be cited as the "Easy Enrollment
Act".

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1 SECTION 2. ~~[NEW MATERIAL]~~ DEFINITIONS.--As used in the
2 Easy Enrollment Act:

3 A. "department" means the human services
4 department;

5 B. "exchange" means the New Mexico health insurance
6 exchange;

7 C. "health coverage program" means medicaid, health
8 care coverage available through the federal children's health
9 insurance program, a qualified health plan available through
10 the exchange pursuant to the New Mexico Health Insurance
11 Exchange Act or a health plan available through the New Mexico
12 medical insurance pool pursuant to the Medical Insurance Pool
13 Act;

14 D. "insurance-relevant information" means
15 information pertaining to the insurance enrollment status of a
16 taxpayer or members of a taxpayer's household and that is
17 derived or obtained from the taxpayer's state income tax
18 return; provided that information is limited to that
19 information necessary to assess the eligibility of the taxpayer
20 or members of the taxpayer's household for health coverage
21 programs and includes:

22 (1) adjusted gross income and other types of
23 reported income used to assess eligibility for health coverage
24 programs;

25 (2) household size;

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1 (3) claimed dependents; and
2 (4) contact information and identifying
3 information necessary to assess health coverage program
4 eligibility and used to match against relevant third-party data
5 sources;

6 E. "medicaid" means the joint federal-state health
7 coverage program pursuant to Title 19 or Title 21 of the
8 federal Social Security Act, as amended, and the rules
9 promulgated pursuant to that act;

10 F. "qualified health plan" means a health plan that
11 has in effect a certification from the superintendent of
12 insurance that meets the standards set forth in applicable
13 federal and state law and rules as well as any additional
14 requirements established by the board of directors of the
15 exchange pursuant to the New Mexico Health Insurance Exchange
16 Act; and

17 G. "taxpayer" means an individual subject to the
18 tax imposed pursuant to the Income Tax Act.

19 SECTION 3. [NEW MATERIAL] EASY ENROLLMENT PROGRAM--
20 ESTABLISHMENT--PURPOSE.--The "easy enrollment program" is
21 established to, in accordance with the provisions of the Easy
22 Enrollment Act:

23 A. facilitate identification of taxpayers and
24 members of the taxpayers' households who are uninsured;

25 B. provide taxpayers with a method to consent to

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1 the taxation and revenue department's provision of insurance-
2 relevant information to the department and the exchange for the
3 purpose of assessing eligibility for health coverage programs;

4 C. provide for notification to taxpayers regarding
5 their eligibility or eligibility of their household members for
6 health coverage programs; and

7 D. facilitate enrollment in health coverage
8 programs.

9 SECTION 4. [NEW MATERIAL] TAXATION AND REVENUE DEPARTMENT
10 DUTIES--INCOME TAX FORM REVISION--TAXPAYER CONSENT.--

11 A. The state income tax form shall allow a taxpayer
12 to:

13 (1) identify whether the taxpayer or members
14 of the taxpayer's household are uninsured;

15 (2) provide the taxpayer's consent to provide
16 to the department and the exchange:

17 (a) the taxpayer's insurance-relevant
18 information; and

19 (b) information on any consent provided
20 by the taxpayer pursuant to this subsection;

21 (3) provide the taxpayer's consent to enroll:

22 (a) the taxpayer in medicaid; or

23 (b) members of the taxpayer's household
24 in medicaid if: 1) coverage by medicaid is available to those
25 household members; and 2) the taxpayer has legal authority to

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1 consent to enroll those household members; and

2 (4) provide information on any consent
3 provided by the taxpayer pursuant to this subsection.

4 B. The taxation and revenue department shall
5 forward to the department:

6 (1) the taxpayer's insurance-relevant
7 information if, on the taxpayer's state income tax form, the
8 taxpayer elects to provide the taxpayer's insurance-relevant
9 information to the department and the exchange pursuant to
10 Subsection A of this section; and

11 (2) information on any consent by a taxpayer
12 provided pursuant to this section if the taxpayer agrees to
13 provide information on that consent to the department and the
14 exchange in accordance with this section.

15 SECTION 5. [NEW MATERIAL] HUMAN SERVICES DEPARTMENT
16 DUTIES.--

17 A. Upon receipt of a taxpayer's insurance-relevant
18 information from the taxation and revenue department, the
19 department shall assess the taxpayer's eligibility or the
20 eligibility of members of the taxpayer's household for health
21 coverage programs. If the required insurance-relevant
22 information is insufficient to assess the eligibility of the
23 taxpayer or of the members of the taxpayer's household for
24 those health coverage programs, the department may request
25 additional information from the taxpayer.

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1 B. If the department assesses that a taxpayer or a
2 member of the taxpayer's household is eligible for medicaid,
3 the department shall contact the taxpayer and provide the
4 taxpayer with information on:

5 (1) health coverage programs available to the
6 taxpayer or member of the taxpayer's household; and

7 (2) specific enrollment instructions and
8 information on enrollment assistance.

9 C. If the information transferred to the department
10 is sufficient to complete an eligibility determination and the
11 taxpayer has consented to being enrolled in medicaid, the
12 department may enroll the taxpayer in medicaid.

13 D. The department shall refer taxpayers or members
14 of the taxpayer's household to the exchange if the department
15 assesses that a taxpayer or a member of the taxpayer's
16 household may be eligible for a qualified health plan available
17 through the exchange pursuant to the New Mexico Health
18 Insurance Exchange Act. The department may share insurance-
19 relevant information provided by the taxation and revenue
20 department for the purpose of assisting a taxpayer with
21 enrollment in a qualified health plan.

22 SECTION 6. [NEW MATERIAL] NEW MEXICO HEALTH INSURANCE
23 EXCHANGE DUTIES.--

24 A. Upon receipt of a taxpayer's insurance-relevant
25 information from the department, the exchange shall assess the

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1 taxpayer's eligibility or the eligibility of members of the
2 taxpayer's household for qualified health plans and financial
3 assistance. If the required insurance-relevant information is
4 insufficient to assess the eligibility of the taxpayer or the
5 eligibility of the members of the taxpayer's household for
6 those health coverage programs, the exchange may request
7 additional information from the taxpayer.

8 B. If the exchange assesses that a taxpayer or a
9 member of the taxpayer's household is eligible for a qualified
10 health plan available through the exchange pursuant to the New
11 Mexico Health Insurance Exchange Act, the exchange shall
12 provide the taxpayer with information on:

13 (1) qualified health plans available to the
14 taxpayer or members of the taxpayer's household through the
15 exchange;

16 (2) specific enrollment instructions for each
17 of those qualified health plans available to the taxpayer or
18 members of the taxpayer's household; and

19 (3) the federal premium assistance credit
20 provided pursuant to 26 U.S.C. 36B.

21 C. If a taxpayer informs the exchange that the
22 taxpayer is interested in enrolling in a qualified health plan
23 for which the taxpayer or a member of the taxpayer's household
24 is eligible, the exchange shall provide the taxpayer with a
25 special enrollment period pursuant to the provisions of Section
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1 59A-23F-6.1 NMSA 1978.

2 D. The exchange may enroll a taxpayer or a member
3 of the taxpayer's household in a qualified health plan for
4 which that person is eligible and for which that person would
5 not be charged a premium; provided that the required consent
6 under the required legal authority is made pursuant to Section
7 4 of the Easy Enrollment Act.

8 E. When, pursuant to this section, a taxpayer
9 enrolls or is enrolled in a qualified health plan available
10 through the exchange, the exchange shall:

11 (1) ensure that coverage begins within the
12 time period required by law; and

13 (2) provide the taxpayer with at least an
14 annual reminder of the need for the taxpayer to notify the
15 exchange of any change in household circumstances applicable to
16 health care coverage of the taxpayer or the taxpayer's
17 household member.

18 F. If the exchange assesses that a taxpayer or a
19 member of the taxpayer's household may be eligible for a health
20 plan available through the New Mexico medical insurance pool
21 pursuant to the Medical Insurance Pool Act, the exchange shall
22 inform the taxpayer of that potential eligibility and refer the
23 taxpayer to the New Mexico medical insurance pool for
24 enrollment purposes.

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

2 "7-1-8.8. INFORMATION THAT MAY BE REVEALED TO OTHER STATE
3 AND LEGISLATIVE AGENCIES.--An employee of the department may
4 reveal [to] confidential return information to the following
5 agencies; provided that a person who receives the information
6 on behalf of the agency shall be subject to the penalties in
7 Section 7-1-76 NMSA 1978 if the person fails to maintain the
8 confidentiality required:

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

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

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

20 D. the secretary of human services or the
21 secretary's delegate under a written agreement with the
22 department:

23 (1) the last known address with date of all
24 names certified to the department as being absent parents of
25 children receiving public financial assistance, but only for

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1 the purpose of enforcing the support liability of the absent
2 parents by the child support enforcement division or any
3 successor organizational unit;

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

7 (3) return information of low-income taxpayers
8 for the limited purpose of outreach to those taxpayers;
9 provided that the human services department shall pay the
10 department for expenses incurred by the department to derive
11 the information requested by the human services department if
12 the information requested is not readily available in reports
13 for which the department's information systems are programmed;

14 (4) return information required to administer
15 the Health Care Quality Surcharge Act; and

16 (5) return information in accordance with the
17 provisions of the Easy Enrollment Act;

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

25 F. the state courts, the random jury lists produced

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1 by the department of information technology under Subsection E
2 of this section;

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

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

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

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

18 K. the director of the workers' compensation
19 administration or to the director's representatives authorized
20 for this purpose, return information to facilitate the
21 identification of taxpayers that are delinquent or noncompliant
22 in payment of fees required by Section 52-1-9.1 or 52-5-19 NMSA
23 1978;

24 L. the secretary of workforce solutions or the
25 secretary's delegate, return information for use in enforcement

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1 of unemployment insurance collections pursuant to the terms of
2 a written reciprocal agreement entered into by the department
3 with the secretary of workforce solutions for exchange of
4 information;

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

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

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

22 ~~(2) the names and addresses of low-income~~
23 ~~taxpayers for the limited purpose of outreach to those~~
24 ~~taxpayers; provided that the human services department shall~~
25 ~~pay the department for expenses incurred by the department to~~

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1 ~~derive the information requested by the human services~~
2 ~~department if the information requested is not readily~~
3 ~~available in reports for which the department's information~~
4 ~~systems are programmed; and~~

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

7 ~~Θ.]~~ N. the superintendent of insurance, return
8 information with respect to the premium tax and the health
9 insurance premium surtax;

10 ~~[P.]~~ O. the secretary of finance and administration
11 or the secretary's designee, return information concerning a
12 credit pursuant to the Film Production Tax Credit Act;

13 ~~[Q.]~~ P. the secretary of economic development or
14 the secretary's designee, return information concerning a
15 credit pursuant to the Film Production Tax Credit Act;

16 ~~[R.]~~ Q. the secretary of public safety or the
17 secretary's designee, return information concerning the Weight
18 Distance Tax Act;

19 ~~[S.]~~ R. the secretary of transportation or the
20 secretary's designee, return information concerning the Weight
21 Distance Tax Act;

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

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1 secretary or the secretary's designee; and

2 [U.] T. the secretary of environment or the
3 secretary's designee, return information concerning tax credits
4 for which eligibility is certified or otherwise determined by
5 the secretary or the secretary's designee."

6 SECTION 8. Section 7-1-8.10 NMSA 1978 (being Laws 2009,
7 Chapter 243, Section 12) is amended to read:

8 "7-1-8.10. INFORMATION THAT MAY BE REVEALED TO PRIVATE
9 PERSONS OTHER THAN THE TAXPAYER.--An employee of the department
10 may reveal to:

11 A. a transferee, assignee, buyer or lessor of a
12 liquor license, the amount and basis of an unpaid assessment of
13 tax for which the transferor, assignor, seller or lessee is
14 liable;

15 B. a purchaser of a business as provided in
16 Sections 7-1-61 through 7-1-63 NMSA 1978, the amount and basis
17 of an unpaid assessment of tax for which the purchaser's seller
18 is liable;

19 C. a rack operator, importer, blender, distributor
20 or supplier, the identity of a rack operator, importer,
21 blender, supplier or distributor and the number of gallons
22 reported on returns required under the Gasoline Tax Act,
23 Special Fuels Supplier Tax Act or Alternative Fuel Tax Act, but
24 only when it is necessary to enable the department to carry out
25 its duties under the Gasoline Tax Act, the Special Fuels

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1 Supplier Tax Act or the Alternative Fuel Tax Act; ~~and~~

2 D. a corporation authorized to be formed under the
3 Educational Assistance Act, upon its written request, the last
4 known address and the date of that address of every person
5 certified to the department as an absent obligor of an
6 educational debt due and owed to the corporation or that the
7 corporation has lawfully contracted to collect; this
8 information may only be used by the corporation and its
9 officers and employees to enforce the educational debt
10 obligation of the absent obligors; and

11 E. the executive director of the New Mexico health
12 insurance exchange:

13 (1) insurance-relevant information for which
14 the taxpayer consents to disclosure in accordance with the
15 provisions of the Easy Enrollment Act; and

16 (2) information on consent that a taxpayer
17 provides on a state income tax return in accordance with the
18 provisions of the Easy Enrollment Act."

19 SECTION 9. APPLICABILITY.--The provisions of this act
20 apply to taxable years beginning on or after January 1, 2022.