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HOUSE BILL 269

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

BEN LUJAN

AN ACT

RELATING TO TAXATION; AUTHORIZING THE TAXATION AND REVENUE
DEPARTMENT TO ENTER INTO AGREEMENTS WITH DIRECT MARKETERS TO
ENFORCE COLLECTION OF THE COMPENSATING TAX.

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

Section 1. A new section of the Tax Administration Act
is enacted to read:

" [NEW MATERIAL] AGREEMENTS-- COLLECTION OF COMPENSATING
TAX. --The department may enter into agreements with direct
marketers for purposes of enforcing collection of the
compensating tax. "

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1 **FORTY-THIRD LEGISLATURE**

2 **SECOND SESSION, 1998**

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5
6 **February 7, 1998**

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8 **Mr. Speaker:**

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10 **Your TAXATION AND REVENUE COMMITTEE, to whom has**
11 **been referred**

12
13 **HOUSE BILL 269**

14
15 **has had it under consideration and reports same with**
16 **recommendation that it DO PASS, amended as follows:**

17 1. On page 1, between lines 21 and 22, insert the
18 following new section:

19
20
21 "Section 2. Section 7-1-15 NMSA 1978 (being Laws 1969,
22 Chapter 31, Section 1, as amended) is amended to read:

23
24 "7-1-15. SECRETARY MAY SET TAX REPORTING AND PAYMENT
25 INTERVALS.--The secretary may, pursuant to regulation, allow
taxpayers with an anticipated tax liability of less than two
hundred dollars (\$200) a month to report and pay taxes at

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3 HTRC/HB 269

Page 3

4 intervals which the secretary may specify. However, unless
5 specifically permitted by law, an interval shall not exceed six
6 months. The secretary may also allow direct marketers who have
7 entered into an agreement with the department to collect and remit
8 compensating tax to report and pay on a quarterly or semi-annual
9 basis.".

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11 **Respectfully submitted,**

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15 _____
16 Jerry W. Sandel, Chairman

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19 **Adopted** _____
20 (Chief Clerk)

Not Adopted _____
(Chief Clerk)

21 **Date** _____
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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

HTRC/HB 269

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The roll call vote was 10 For 0 Against

Yes: 10

Excused: Crook, Russell, Ryan

Absent: None

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SECOND SESSION, 1998

1 HTRC/HB 269

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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February 16, 1998

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Mr. President:

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Your WAYS AND MEANS COMMITTEE, to whom has been referred

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HOUSE BILL 269, as amended

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has had it under consideration and reports same with
recommendation that it DO PASS.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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Adopted _____ Not Adopted _____

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

1 HTRC/HB 269

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2

(Chief Clerk)

(Chief Clerk)

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Date _____

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The roll call vote was 7 For 0 Against

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Yes: 7

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No: 0

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Excused: McSorley, Nava

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Absent: None

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H0269WM1

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