

LFC Requester:	Peter vanMoorsel
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**AGENCY BILL ANALYSIS
2015 REGULAR SESSION**

WITHIN 24 HOURS OF BILL POSTING, EMAIL ANALYSIS TO:

LFC@NMLEGIS.GOV

and

DFA@STATE.NM.US

{Include the bill no. in the email subject line, e.g., HB2, and only attach one bill analysis and related documentation per email message}

SECTION I: GENERAL INFORMATION

{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}

Check all that apply:

Original <input type="checkbox"/>	Amendment <input checked="" type="checkbox"/>	Date <u>February 23, 2015</u>
Correction <input type="checkbox"/>	Substitute <input type="checkbox"/>	Bill No: <u>HB580</u>

Sponsor: <u>Rep. Rod Montoya</u>	Agency Code: <u>Attorney General's Office</u>
	Person Writing <u>Roscoe A. Woods, AAG</u>
Short Title: <u>Tax and Rev. Dept.-Revealing personal tax information to other states</u>	Phone: <u>505.827.7411</u> Email: <u>rwoods@nmag.gov</u>

SECTION II: FISCAL IMPACT

APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Nonrecurring	Fund Affected
FY15	FY16		

(Parenthesis () Indicate Expenditure Decreases)

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY15	FY16	FY17		

(Parenthesis () Indicate Expenditure Decreases)

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY15	FY16	FY17	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
Total						

(Parenthesis () Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:
Duplicates/Relates to Appropriation in the General Appropriation Act:

SECTION III: NARRATIVE

This analysis is neither a formal Attorney General’s Opinion nor an Attorney General’s Advisory Letter. This is a staff analysis in response to an agency’s, committee’s, or legislator’s request.

BILL SUMMARY

Synopsis:

HB580 would clarify that the recipient of any authorized tax information must be an authorized representative of a local government of that state whom is charged under the laws of that state with the responsibility for administration of that state's tax laws.

Currently, under the New Mexico Tax Administration Act, an employee of the department may reveal, under certain enumerated conditions, certain tax return information to other states or any multistate administrative body. HB580 provides another condition so as to ensure that the recipient of said information is an authorized representative who is duly charges with such a responsibility.

FISCAL IMPLICATIONS

None for the AGO

SIGNIFICANT ISSUES

No legal issues to discuss

PERFORMANCE IMPLICATIONS

None for AGO

ADMINISTRATIVE IMPLICATIONS

None for AGO.

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP WITH BILLS INTRODUCED THIS SESSION

None noted.

TECHNICAL ISSUES

None for AGO

OTHER SUBSTANTIVE ISSUES

None.

ALTERNATIVES

None.

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

Status Quo

AMENDMENTS

None.