

the provisions of the Administrative Hearings Office Act"; and in Subsection G, after "in accordance with", added "the provisions of", and after "NMSA 1978", added "and the Administrative Hearings Office Act".

Temporary provisions. — Laws 2015, ch. 73, § 36 provided:

A. On July 1, 2015, all personnel, functions, appropriations, money, records, furniture, equipment and other property of, or attributable to, the hearings bureau of the office of the secretary of taxation and revenue shall be transferred to the administrative hearings office.

B. On July 1, 2015, all contractual obligations of the hearings bureau of the office of the secretary of taxation and revenue shall be binding on the administrative hearings office.

C. On July 1, 2015, all references in statute to the hearings bureau of the office of the secretary of taxation and revenue or hearing officers of the taxation and revenue department in Chapters 7 and 66 NMSA 1978 shall be deemed to be references to the administrative hearings office or a hearing officer of the office.

D. Rules of the taxation and revenue department pertaining to hearing officers and the conduct of hearings pursuant to actions related to Chapter 7 or 66 NMSA 1978 shall be deemed to be the rules of the administrative hearings office until amended or repealed by the office.

Gross receipts tax returns are privileged. — Where plaintiff sued defendants for employment discrimination; plaintiff's spouse, who was not a party to the action, maintained a private law practice; plaintiff alleged that upon filing the complaint, defendants retaliated against plaintiff by asserting irregularities with regard to the gross receipts tax records and returns of the spouse's private law practice; defendants asked the district court to issue subpoenas duces tecum to the spouse and to defendant taxation and revenue department for the spouse's gross receipts tax records and returns; and plaintiff's marital relationship to the spouse did not make plaintiff liable for payment of the gross receipts tax of the spouse's private law practice; the gross receipts tax records and returns sought by the subpoenas issued to the spouse and to defendant taxation and revenue department were confidential under Sections 7-1-4.2 and 7-1-8 NMSA 1978 and privileged under Rule 11-502 NMRA. *Breen v. N.M. Taxation & Revenue Dep't*, 2012-NMCA-101, 287 P.3d 379.

7-1-4.3. New Mexico taxpayer bill of rights; notice to the public.

The department shall develop a publication that states the rights of taxpayers in simple, nontechnical terms and shall disseminate the publication to taxpayers, at a minimum, with tax forms periodically issued by the department.

History: Laws 2003, ch. 398, § 3; 2021, ch. 65, § 1.

ANNOTATIONS

The 2021 amendment, effective July 1, 2021, removed a reference to the combined reporting system, and required the taxation and revenue department to disseminate its publication of the taxpayer bill of rights along with tax forms periodically issued by the department; and after "at a minimum, with", deleted "the annual income and semiannual combined reporting system", and after "tax forms", added "periodically issued by the department".

7-1-4.4. Notice of potential eligibility required.

The department shall include a notice with an income tax refund or other notice sent to a taxpayer whose income is within one hundred thirty percent of federal poverty guidelines as defined by the United States census bureau that the taxpayer may be eligible for food stamps. Included in the notice shall be general information about food stamps, such as where to apply for food stamps, based on information received by the department from the human services department [health care authority department] by January 30 of each calendar year.

History: Laws 2005, ch. 138, § 1.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law. Laws 2023, ch. 205, § 16 provided that references to the human services department shall be deemed to be references to the health care authority department.

Cross references. — For notice by mail pursuant to taxpayers, see 7-1-9 NMSA 1978.

Effective dates. — Laws 2005, ch. 138 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 17, 2005, 90 days after adjournment of the legislature.

7-1-5. Repealed.

ANNOTATIONS

Repeals. — Laws 1995, ch. 31, § 7 repealed 7-1-5 NMSA 1978, as enacted by Laws 1965, ch. 248, § 11, relating to administrative regulations, rulings, instructions and orders issued by the secretary, effective July 1, 1995. For provisions of the former section, see the 1994 NMSA 1978 on *NMOneSource.com*. For present comparable provisions, see 9-11-6.2 NMSA 1978.

7-1-6. Receipts; disbursements; funds created.