

## 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.

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**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 Repealed.**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**Repeals.** — Laws 1995, ch. 31, § 7 repealed 7-1-5 NMSA 1978, as enacted by Laws 1965, ch. 248, § 11, relating to administrative regulations, rulings, instructions and orders issued by the secretary,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.**