

The Legislature
of the
State of New Mexico

52nd Legislature, 1st Session

LAWS 2015

CHAPTER 15

HOUSE BILL 218

Introduced by

REPRESENTATIVE DAVID M. GALLEGOS AND

REPRESENTATIVE DOREEN Y. GALLEGOS AND SENATOR CLEMENTE SANCHEZ



CHAPTER 15

AN ACT

1
2 RELATING TO TAXATION; ALLOWING AN ELECTRONIC WARRANT OF LEVY
3 FOR COLLECTION OF DELINQUENT TAXES.

4
5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

6 SECTION 1. Section 7-1-31 NMSA 1978 (being Laws 1965,
7 Chapter 248, Section 33, as amended) is amended to read:

8 "7-1-31. SEIZURE OF PROPERTY BY LEVY FOR COLLECTION OF
9 TAXES.--

10 A. The secretary or secretary's delegate may
11 proceed to collect tax from a delinquent taxpayer by levy upon
12 all property or rights to property of the delinquent taxpayer
13 and convert the property or rights to property to money by
14 appropriate means.

15 B. A levy is made by taking possession of property
16 pursuant to authority contained in a warrant of levy or by the
17 service, by the secretary or secretary's delegate or any
18 sheriff or certified law enforcement employee of the
19 department of public safety, of the warrant upon the taxpayer
20 or other person in possession of property or rights to
21 property of the taxpayer, upon the taxpayer's employer or upon
22 any person or depository owing or who will owe money to or
23 holding funds of the taxpayer, ordering the taxpayer or other
24 person to reveal the extent thereof and surrender it to the
25 secretary or secretary's delegate forthwith or agree to

1 surrender it or the proceeds therefrom in the future, but in
2 any case on the terms and conditions stated in the warrant.

3 C. Upon agreement between the department and a
4 financial institution, the department may serve a warrant of
5 levy on the financial institution in electronic format
6 pursuant to the Electronic Authentication of Documents Act and
7 the Uniform Electronic Transactions Act."

8 SECTION 2. Section 7-1-32 NMSA 1978 (being Laws 1965,
9 Chapter 248, Section 34, as amended) is amended to read:

10 "7-1-32. CONTENTS OF WARRANT OF LEVY.--A warrant of
11 levy shall:

12 A. bear on its face a statement of the authority
13 for its service and compelling compliance with its terms,
14 shall be attested by the secretary by electronic signature, if
15 necessary, unless the warrant is served in electronic format
16 upon a financial institution pursuant to the Electronic
17 Authentication of Documents Act and the Uniform Electronic
18 Transactions Act and shall bear the seal of the department;

19 B. identify the taxpayer whose liability for taxes
20 is sought to be enforced, the amount thereof and the date or
21 approximate date on which the tax became due;

22 C. order the person on whom it is served to reveal
23 the amount of property or rights to property in the person's
24 possession that belong to the taxpayer and the extent of the
25 person's interest therein and to reveal the amount and kind of

1 property or rights to property of the taxpayer that are, to
2 the best of the person's knowledge, in the possession of
3 others;


4 D. order the person on whom it is served to
5 surrender the property forthwith but may allow the person to
6 agree in writing to surrender the property or the proceeds
7 therefrom on a certain date in the future when the taxpayer's
8 right to it would otherwise mature;


9 E. order the employer of the taxpayer to surrender
10 wages or salary of the taxpayer in excess of the amount exempt
11 under Section 7-1-36 NMSA 1978 owed by the employer to the
12 taxpayer at the time of service of the levy and that may
13 become owed by the employer to the taxpayer subsequent to the
14 service of the levy until the full amount of the liability
15 stated on the levy is satisfied or until notified by the
16 secretary or the secretary's delegate;

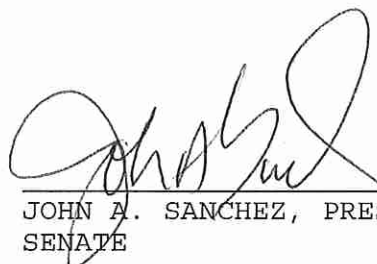
17 F. state on its face the penalties for willful
18 failure by any person upon whom it is served to comply with
19 its terms; and

20 G. state that the state of New Mexico claims a
21 lien for the entire amount of tax asserted to be due,
22 including applicable interest and penalties."

23 SECTION 3. EFFECTIVE DATE.--The effective date of the
24 provisions of this act is July 1, 2015. _____

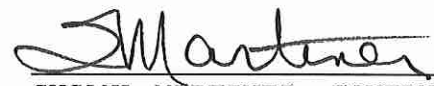

DON TRIPP, SPEAKER
HOUSE OF REPRESENTATIVES


DENISE RAMONAS, CHIEF CLERK
HOUSE OF REPRESENTATIVES


JOHN A. SANCHEZ, PRESIDENT
SENATE


LENORE M. NARANJO, CHIEF CLERK
SENATE

Approved by me this 31st day of March, 2015


SUSANA MARTINEZ, GOVERNOR
STATE OF NEW MEXICO