

AN ACT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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