

1 HOUSE JOINT RESOLUTION 14

2 49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010

3 INTRODUCED BY

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10 A JOINT RESOLUTION

11 PROPOSING AMENDMENTS TO ARTICLE 4, SECTION 32 AND ARTICLE 9,
12 SECTION 14 OF THE CONSTITUTION OF NEW MEXICO TO ALLOW THE STATE
13 TO ESTABLISH BY LAW A PROGRAM THAT ALLOWS THE TAXATION AND
14 REVENUE DEPARTMENT TO ENTER INTO AGREEMENTS WITH CERTAIN
15 TAXPAYERS TO FORGIVE TAX LIABILITIES UNDER CERTAIN
16 CIRCUMSTANCES.

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18 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

19 Section 1. It is proposed to amend Article 4, Section 32
20 of the constitution of New Mexico to read:

21 "A. Except as provided in Subsection B of this
22 section, no obligation or liability of any person, association
23 or corporation held or owned by or owing to the state, or any
24 municipal corporation therein, shall ever be exchanged,
25 transferred, remitted, released, postponed or in any way

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1 diminished by the legislature, nor shall any such obligation or
2 liability be extinguished except by the payment thereof into
3 the proper treasury, or by proper proceeding in court.

4 Provided that the obligations created by Special Session Laws
5 1955, Chapter 5, running to the state or any of its agencies,
6 remaining unpaid on the effective date of this amendment, are
7 void.

8 B. The legislature may establish by law a program
9 that allows the taxation and revenue department to enter into
10 an agreement with a taxpayer to accept less than full payment
11 of a tax liability. The law shall provide for:

12 (1) standards of equity;

13 (2) guidelines for the application of the
14 grounds for compromise to specific facts and circumstances;

15 (3) procedures for compromise of the amount
16 due on a delinquent tax liability, including interest or civil
17 penalties;

18 (4) periodic independent review of the
19 program; and

20 (5) appeals of the decision of the
21 department."

22 Section 2. It is proposed to amend Article 9, Section 14
23 of the constitution of New Mexico to read:

24 "Neither the state nor any county, school district or
25 municipality, except as otherwise provided in this

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1 constitution, shall directly or indirectly lend or pledge its
2 credit or make any donation to or in aid of any person,
3 association or public or private corporation or in aid of any
4 private enterprise for the construction of any railroad except
5 as provided in Subsections A through [F] G of this section.

6 A. Nothing in this section prohibits the state or
7 any county or municipality from making provision for the care
8 and maintenance of sick and indigent persons.

9 B. Nothing in this section prohibits the state from
10 establishing a veterans' scholarship program for Vietnam
11 conflict veterans who are post-secondary students at
12 educational institutions under the exclusive control of the
13 state by exempting such veterans from the payment of tuition.
14 For the purposes of this subsection, a "Vietnam conflict
15 veteran" is any person who has been honorably discharged from
16 the armed forces of the United States, who was a resident of
17 New Mexico at the original time of entry into the armed forces
18 from New Mexico or who has lived in New Mexico for ten years or
19 more and who has been awarded a Vietnam campaign medal for
20 service in the armed forces of this country in Vietnam during
21 the period from August 5, 1964 to the official termination date
22 of the Vietnam conflict as designated by executive order of the
23 president of the United States.

24 C. The state may establish by law a program of
25 loans to students of the healing arts, as defined by law, for

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1 residents of the state who, in return for the payment of
2 educational expenses, contract with the state to practice their
3 profession for a period of years after graduation within areas
4 of the state designated by law.

5 D. Nothing in this section prohibits the state or a
6 county or municipality from creating new job opportunities by
7 providing land, buildings or infrastructure for facilities to
8 support new or expanding businesses if this assistance is
9 granted pursuant to general implementing legislation that is
10 approved by a majority vote of those elected to each house of
11 the legislature. The implementing legislation shall include
12 adequate safeguards to protect public money or other resources
13 used for the purposes authorized in this subsection. The
14 implementing legislation shall further provide that:

15 (1) each specific county or municipal project
16 providing assistance pursuant to this subsection need not be
17 approved by the legislature but shall be approved by the county
18 or municipality pursuant to procedures provided in the
19 implementing legislation; and

20 (2) each specific state project providing
21 assistance pursuant to this subsection shall be approved by
22 law.

23 E. Nothing in this section prohibits the
24 legislature from establishing a program as provided in Article
25 4, Section 32 of the constitution of New Mexico that permits

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1 the taxation and revenue department to enter into an agreement
2 with a taxpayer to accept less than full payment of a tax
3 liability.

4 ~~[E.]~~ F. Nothing in this section prohibits the
5 state, or the instrumentality of the state designated by the
6 legislature as the state's housing authority, or a county or a
7 municipality from:

8 (1) donating or otherwise providing or paying
9 a portion of the costs of land for the construction on it of
10 affordable housing;

11 (2) donating or otherwise providing or paying
12 a portion of the costs of construction or renovation of
13 affordable housing or the costs of conversion or renovation of
14 buildings into affordable housing; or

15 (3) providing or paying the costs of financing
16 or infrastructure necessary to support affordable housing
17 projects.

18 ~~[F.]~~ G. The provisions of Subsection ~~[E]~~ F of this
19 section are not self-executing. Before the described
20 assistance may be provided, enabling legislation shall be
21 enacted by a majority vote of the members elected to each house
22 of the legislature. This enabling legislation shall:

23 (1) define "affordable housing";
24 (2) establish eligibility criteria for the
25 recipients of land, buildings and infrastructure;

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1 (3) contain provisions to ensure the
2 successful completion of affordable housing projects supported
3 by assistance authorized pursuant to Subsection [E] F of this
4 section;

5 (4) require a county or municipality providing
6 assistance pursuant to Subsection [E] F of this section to give
7 prior formal approval by ordinance for a specific affordable
8 housing assistance grant and include in the ordinance the
9 conditions of the grant;

10 (5) require prior approval by law of an
11 affordable housing assistance grant by the state; and

12 (6) require the governing body of the
13 instrumentality of the state, designated by the legislature as
14 the state's housing authority, to give prior approval, by
15 resolution, for affordable housing grants that are to be given
16 by the instrumentality."

17 Section 3. The amendments proposed by this resolution
18 shall be submitted to the people for their approval or
19 rejection at the next general election or at any special
20 election prior to that date that may be called for that
21 purpose.