A MEMORIAL

REQUESTING THE TAXATION AND REVENUE DEPARTMENT TO AGGRESSIVELY COLLECT GROSS RECEIPTS TAXES OWED AND TO EDUCATE BUSINESSES ABOUT THEIR OBLIGATIONS TO PAY GROSS RECEIPTS TAXES.

WHEREAS, a responsible and effective tax policy requires that the collection of taxes be fairly enforced across similarly situated taxpayers and that all taxpayers be held accountable; and

WHEREAS, the taxation and revenue department is charged with the duty to administer the gross receipts tax and enforce the collection of the tax; and

WHEREAS, the gross receipts tax is an important revenue stream to fund government services for all New Mexicans; and

WHEREAS, in some cases, small business owners may not have a complete understanding of their obligations to pay gross receipts taxes or of when such taxes are due; and

WHEREAS, better enforcement of the gross receipts tax could substantially increase state revenue without imposing a new tax;

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE OF NEW MEXICO that the taxation and revenue department be requested to implement a public information campaign to educate the public and businesses about the gross receipts tax; and

HM 65 Page l BE IF FURTHER RESOLVED that the taxation and revenue department be urged to aggressively enforce and collect the gross receipts tax; and

BE IT FURTHER RESOLVED that copies of this memorial be transmitted to the secretary of taxation and revenue and the secretary of economic development.