

**NOTICE OF PUBLIC HEARING FOR REPEALING AND REPLACING 22.600.3 NMAC, RULES OF PROCEDURE FOR TAX PROTESTS**

The Administrative Hearings Office (“AHO”) will hold a public hearing beginning on **Friday, July 29, 2020 at 10:00 am** to consider repealing and replacing 22.600.3 NMAC governing the conduct and procedure of tax protests under Section 7-1B-8 NMSA 1978 of the Administrative Hearings Office Act. Proposed rules may be obtained at <http://www.aho.state.nm.us> or upon request submitted to [tax.pleadings@state.nm.us](mailto:tax.pleadings@state.nm.us) or by telephone to (505) 827-0466. No technical scientific information was consulted in drafting any proposed rules.

Interested members of the public may attend the public hearing by videoconference or telephone. To access the hearing by telephone, call 346-248-7799 or 833-548-0276 (toll free). To access the hearing by videoconference, go to <https://zoom.us/j/92270281184?pwd=Y2xjWWZzVnRoUnpYVjF6b1BJbE43Zz09> and follow the onscreen instructions provided. If prompted to provide a Meeting ID (access code) or Password, please refer to the following: Meeting ID (access code): 922 7028 1184; Password (8675309).

The hearing will be conducted exclusively by videoconference and telephone for reasons stated in Executive Order 2020-004 of the Governor of the State of New Mexico (declaring a public health emergency) and the Public Health Emergency Order to Limit Mass Gatherings Due to COVID-19, dated March 12, 2020.

The public hearing will be conducted in a fair and equitable manner by an AHO hearing officer and shall be recorded. Interested members of the public attending in the manner described will be provided a reasonable opportunity to offer public comment, orally or in writing, including presentation of data, views, or arguments, on the proposed rules during the hearing. Individuals with disabilities who need auxiliary aid to attend or participate in the public hearing should contact John Griego at [john.griego1@state.nm.us](mailto:john.griego1@state.nm.us). AHO will endeavor to accommodate reasonable requests but cannot assure accommodation of a request that is not received at least ten calendar days before the scheduled hearing.

Written public comment, including presentation of data, views, or arguments about the contemplated repeal or proposed replacement rules, from any interested member of the public will also be accepted until 12:00 p.m. on July 17, 2020 by submitting them via email to [tax.pleadings@state.nm.us](mailto:tax.pleadings@state.nm.us) with the subject line “AHO Rulemaking R20-01,” or via first class U.S. Mail to Administrative Hearings Office, ATTN Rulemaking R20-01, P.O. Box 6400, Santa Fe, NM, 87502. Written comments received after the deadline will not be considered.

Repeal and replacement of 22.600.3 NMAC (Hearings Under the Tax Administration Act) is proposed pursuant to Section 7-1B-5 NMSA 1978 for tax protest hearings conducted under Section 7-1-24 NMSA 1978. The replaced rule is intended to refine the procedures of the Administrative Hearings Office for the conduct of tax protests and to implement amendments to the Administrative Hearings Office Act enacted during the 2019 legislative session, including: amendments to definitions of terms; implementing a revised procedure for requesting hearings; addressing the preparation and filing of answers to protests; exercising peremptory excusals of hearing officers; updating the qualifications of authorized representatives; clarifying the effect of a protest withdrawal; requiring parties to confer in good faith before seeking an order compelling discovery; providing a timeline for the presentation, consideration, and disposition of dispositive motions; implementing a process for considering whether the accrual of interest should stop due to the taxing authority’s failure to adhere to a statutory deadline; permitting the protesting party to make a rebuttal closing as a matter of right; permitting the request or requirement of submitting digital duplicates of previously tendered evidentiary exhibits to facilitate submission of digital record proper on appeal; establishing a process for consideration of requests for reasonable administrative costs, litigation costs and attorney fees; refining the process for requesting reconsideration. Other sections not substantively revised will nevertheless be repealed, re-organized and replaced among the new material summarized herein.