

**NOTICE OF PROPOSED RULEMAKING AND PUBLIC RULE HEARING**

The New Mexico Taxation and Revenue Department hereby gives notice as required under Section 14-4-5.2 NMSA 1978 and 1.24.25.11 NMAC that it proposes to create rules regarding requiring deductions to be separately reported as authorized by Section 9-11-6.2 NMSA 1978:

**Summary of Proposed Changes:**

The New Mexico Taxation and Revenue Department proposes to change the following rule(s):

**Taxation and Revenue Department Act, Section 9-11-6.4 NMSA 1978**

(Repeal and replace) 3.1.4.18 *Electronic Filing*  
(Repeal) 3.1.4.19 *Electronic Filing of Information Returns and Reports*

**Tax Administration Act, Section 7-1-24 NMSA 1978**

(Repeal) 3.1.8.8 *General Rules on Formal Hearings*  
(Repeal) 3.1.8.9 *Hearing Officer*  
(Repeal) 3.1.8.10 *Evidence*  
(Repeal) 3.1.8.11 *Record*  
(Repeal) 3.1.8.12 *Proposed Findings, Conclusions and Briefs*  
(Repeal) 3.1.8.13 *Discovery*  
(Repeal) 3.1.8.14 *Consequences of Failure to Comply with Orders*  
(Repeal) 3.1.8.15 *Prehearing Conferences*  
(Repeal) 3.1.8.16 *Motions*

**Motor Vehicle Code, Section 66-4-3 NMSA 1978**

(Repeal) 18.19.4.32 *Hearings - When Hearing Required Notification*  
(Repeal) 18.19.4.33 *Hearings - Informal Conferences*  
(Repeal) 18.19.4.34 *Hearings - Dispositions*  
(Repeal) 18.19.4.35 *Hearings - Consequences of Failure to Comply with Orders*  
(Repeal) 18.19.4.36 *Hearings - Motions*  
(Repeal) 18.19.4.37 *Hearings - Prehearing Conferences*  
(Repeal) 18.19.4.38 *Hearings - General Rules on Hearings*  
(Repeal) 18.19.4.39 *Hearings - Hearing Officer*  
(Repeal) 18.19.4.40 *Hearings - Evidence*  
(Repeal) 18.19.4.41 *Hearings - Record*  
(Repeal) 18.19.4.42 *Hearings - Proposed Findings, Conclusions, and Briefs*

**Motor Vehicle Code, Section 66-8-112 NMSA 1978**

(Repeal) 18.19.9.8 *Implied Consent Hearing - Request for Hearing - Time and Place - Telephonic Hearings - Continuance*  
(Repeal) 18.19.9.9 *Implied Consent Hearing - Subpoenas for Witnesses and Documents - Issuance - Costs*  
(Repeal) 18.19.9.10 *Implied Consent Hearing -Hearing Officer*  
(Repeal) 18.19.9.11 *Implied Consent Hearing -Powers and Duties of Hearing Officer*  
(Repeal) 18.19.9.12 *Implied Consent Hearing - Parties to the Hearing \_ Parties' Rights*  
(Repeal) 18.19.9.13 *Implied Consent Hearing - Rules of Evidence*  
(Repeal) 18.19.9.14 *Implied Consent Hearing -Failure to Appear*  
(Repeal) 18.19.9.15 *Implied Consent Hearing - Issues to be Considered at the Hearings*  
(Repeal) 18.19.9.16 *Implied Consent Hearing - Hearings Open to the Public*  
(Repeal) 18.19.9.17 *Implied Consent Hearing - Decision and Order*  
(Repeal) 18.19.9.18 *Implied Consent Hearing - Record of the Hearing*  
(Repeal) 18.19.9.19 *Implied Consent Hearing - Time Frames*

**Technical Information:** No technical information was consulted in drafting these proposed rule changes.

**Purpose of Proposed Rule:** Regulation 3.1.4.18 NMAC is being updated to reflect the changes passed during the 2021 legislative session and to update the regulations based on the Department's current return processing. Regulation 3.1.4.19 NMAC is being repealed to align with the changes being made to 3.1.4.18 NMAC. The regulations in regard to hearings are being repealed as they are outdated and have since been placed into regulation by the Administrative Hearing Office. Current regulations on hearings can be located under regulations under Title 22 Chapter 600 Administrative Hearings Office.

**Notice of Public Rule Hearing:** A public hearing will be held on the proposed rule changes on March 24, 2022 at 10 AM through the internet, email, and telephonic means in response to concerns surrounding COVID-19 and in accordance with Executive Order 2020-004, Declaration of a Public Health Emergency, and the March 12, 2020 Public Health Emergency Order to Limit Mass Gatherings Due to COVID-19.

The Public Hearing will be accessible via Zoom

<https://us02web.zoom.us/j/87373616009?pwd=Y1hGM0Q0RFJZRzFoR1NXZ09qbGEvdz09>

or by telephone by dialing 1 346 248 7799 Meeting ID: 873 7361 6009 Passcode: 77095.

Any oral comments made during this hearing will be recorded and any electronic written comments can be submitted during the hearing at [policy.office@state.nm.us](mailto:policy.office@state.nm.us).

The proposals were placed on file in the Office of the Secretary on February 7, 2022. Pursuant to Regulation 3.1.2.9 NMAC under Section 9-11-6.2 NMSA 1978 of the Taxation and Revenue Department Act, the final of the proposals, if filed, will be filed as required by law on or about April 8, 2022.

Individuals with disabilities who need any form of auxiliary aid to attend or participate in the public hearing are asked to contact Alicia Romero at [Alicia.Romero@state.nm.us](mailto:Alicia.Romero@state.nm.us). The Taxation and Revenue Department will make every effort to accommodate all reasonable requests but cannot guarantee accommodation of a request that is not received at least ten calendar days prior to the scheduled hearing.

Copies of the proposed rules may be found at end of this notice and at [www.tax.newmexico.gov/proposed-regulations-hearing-notices.aspx](http://www.tax.newmexico.gov/proposed-regulations-hearing-notices.aspx) or are available upon request by contacting the Tax Policy Office at [policy.office@state.nm.us](mailto:policy.office@state.nm.us).

**Notice of Acceptance of Written Public Comment:** Written comments on the proposals can be submitted by email to [policy.office@state.nm.us](mailto:policy.office@state.nm.us) or by mail to the Taxation and Revenue Department, Tax Information and Policy Office, Post Office Box 630, Santa Fe, New Mexico 87504-0630 on or before March 24, 2022 by 5 PM. All written comments received by the agency will be posted on [www.tax.newmexico.gov](http://www.tax.newmexico.gov) no more than 3 business days following receipt to allow for public review.