

TITLE 3: TAXATION
CHAPTER 25: WORKERS' COMPENSATION FEE
PART 2: EFFECTIVE DATE OF ASSESSMENT

3.25.2.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[4/15/97; 3.25.2.1 NMAC - Rn, 3 NMAC 25.2.1, 11/15/01]

3.25.2.2 SCOPE: This part applies to each employee and each employer in New Mexico.
[4/15/97; 3.25.2.2 NMAC - Rn, 3 NMAC 25.2.2, 11/15/01]

3.25.2.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[4/15/97; 3.25.2.3 NMAC - Rn, 3 NMAC 25.2.3, 11/15/01]

3.25.2.4 DURATION: Permanent.
[4/15/97; 3.25.2.4 NMAC - Rn, 3 NMAC 25.2.4, 11/15/01]

3.25.2.5 EFFECTIVE DATE: 4/15/97, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[4/15/97; 3.25.2.5 NMAC - Rn & A, 3 NMAC 25.2.5, 11/15/01]

3.25.2.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of Section 52-5-19 NMSA 1978.
[4/15/97; 3.25.2.6 NMAC - Rn, 3 NMAC 25.2.6, 11/15/01]

3.25.2.7 DEFINITIONS: "ASSESSMENT" AND FEE ARE ADMINISTERED AS TAXES:

A. For the period July 1, 1987 through May 19, 1992, and for purposes of the application of the provisions of the Tax Administration Act to the administration and enforcement of the workers' compensation assessments required by Section 52-5-19 NMSA 1978, the noun "assessment" as used in Section 52-5-19 NMSA 1978 prior to May 20, 1992, means "tax", in accordance with Subsection C of Section 7-1-2 NMSA 1978.

B. On and after May 20, 1992, for the purposes of the application of the Tax Administration Act to the administration and enforcement of the workers' compensation fees required by Section 52-5-19 NMSA 1978, the fee shall be considered a tax.

C. This version of 3.25.2.7 NMAC is retroactively applicable on May 20, 1992.
[10/3/88, 10/19/92, 4/15/97; 3.25.2.7 NMAC - Rn & A, 3 NMAC 25.2.7, 11/15/01]

3.25.2.8 WHEN ASSESSMENT EFFECTIVE:

A. Pursuant to the provisions of Section 7-1-17 NMSA 1978, an assessment of the fee imposed by Section 52-5-19 NMSA 1978 shall be effective when the department receives a return from the taxpayer showing a liability for the workers' compensation fee, when the department issues a "notice of assessment of taxes" pursuant to Subsection B of Section 7-1-17 NMSA 1978 or when an effective jeopardy assessment is made as provided in Section 7-1-59 NMSA 1978.

B. This version of Section 3.25.2.8 NMAC is retroactively applicable on May 20, 1992.
[10/3/88, 10/19/92, 4/15/97; 3.25.2.8 NMAC - Rn & A, 3 NMAC 25.2.8, 11/15/01]

HISTORY OF 3.25.2 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: WC Regulation 19:1, Regulation Pertaining to the Workmen's Compensation, Section 52-5-19 NMSA 1978 (Meaning of "Assessment"), filed 10/3/88.

WC Regulation 19:2, Regulation Pertaining to the Workmen's Compensation, Section 52-5-19 NMSA 1978 (When Assessment Effective), filed 10/3/88.

TRD Rule WC-92, Regulations Pertaining to the Worker's Compensation Fee, Section 52-5-19 NMSA 1978, filed 10/19/92.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 25.2, Workers' Compensation Fee - Effective Date of Assessment, filed 4/1/97.

3.25.2 NMAC, Workers' Compensation Fee - Effective Date of Assessment, filed 11/1/01.