

TITLE 3: TAXATION
CHAPTER 25: WORKERS' COMPENSATION FEE
PART 3: PENALTIES

3.25.3.1 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; 3.25.3.1 NMAC - Rn, 3 NMAC 25.3.1, 11/15/01]

3.25.3.2 SCOPE: This part applies to each employee and each employer in New Mexico.
[4/15/97; 3.25.3.2 NMAC - Rn, 3 NMAC 25.3.2, 11/15/01]

3.25.3.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[4/15/97; 3.25.3.3 NMAC - Rn, 3 NMAC 25.3.3, 11/15/01]

3.25.3.4 DURATION: Permanent.
[4/15/97; 3.25.3.4 NMAC - Rn, 3 NMAC 25.3.4, 11/15/01]

3.25.3.5 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; 3.25.3.5 NMAC - Rn & A, 3 NMAC 25.3.5, 11/15/01]

3.25.3.6 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; 3.25.3.6 NMAC - Rn & A, 3 NMAC 25.3.6, 11/15/01]

3.25.3.7 DEFINITIONS: [RESERVED]
[4/15/97; 3.25.3.7 NMAC - Rn, 3 NMAC 25.3.7, 11/15/01]

3.25.3.8 PENALTY:
A. If any employer who is required by Section 52-5-19 NMSA 1978 to collect the fee imposed by Section 52-5-19 NMSA 1978 on employees from an employee of that employer and pay over that amount to the department fails to do so, the department may assess against the employer the penalty provided by Section 7-1-71 NMSA 1978 in addition to other penalties provided by law. In this instance, the penalty under Section 7-1-71 NMSA 1978 will be assessed, with respect to each employee of the employer, in an amount equal to the fee imposed by Section 52-5-19 NMSA 1978 on employees that the employer failed to withhold and pay over from the employee's wages.
B. This version of Section 3.25.3.8 NMAC is retroactively applicable on May 20, 1992.
[10/3/88, 10/19/92, 4/15/97; 3.25.3.8 NMAC - Rn & A, 3 NMAC 25.3.8, 11/15/01]

HISTORY OF 3.25.3 NMAC:
Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: WC Regulation 19:3, Regulation Pertaining to the Workmen's Compensation, Section 52-5-19 NMSA 1978 (Penalty), 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History of Repealed Material: [RESERVED]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 25.3, Workers' Compensation Fee - Penalties, filed 4/1/97.
3.25.3 NMAC, Workers' Compensation Fee - Penalties, filed 11/1/01.