

# NEW MEXICO BULLETIN



## Legislative Summary: 2019

### *Acts Affecting the Taxation and Revenue Department*

The New Mexico Legislature met in a regular 60-day session that began January 15, 2019. During the session, the Legislature passed several acts affecting taxpayers and the Taxation and Revenue Department (TRD) that were signed into law by Governor Michelle Lujan Grisham. This bulletin gives an overview of the Department's role in the legislative process and a summary of the new legislation.

***Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements could alter the interpretations and descriptions contained in this bulletin. Please contact your district tax office for clarifications.***

#### ROLE OF THE DEPARTMENT

TRD plays a unique and substantial role in the legislative process because of its expertise in tax policy, economic analysis, and tax administration. During the year, TRD undertakes four different roles associated with legislation:

***Year-Round Trend-Spotter.*** TRD employees review federal legislation, court cases and other sources to discover trends and their effects on current laws and administrative practices. The Department brings these issues to the Legislature's attention through meetings of various committees, particularly the interim Revenue Stabilization and Tax Policy Committee. In many cases, employees assist with drafting tax-related bills. The Department also detects technical flaws in previously enacted legislation and identifies necessary revisions.

***Year-Round Advisor.*** TRD advises the Governor, heads of other state agencies, legislators, interim legislative committees and state agency task forces on various tax matters. The Department is often asked to review draft legislative proposals. These reviews include policy implications, economic effects, fiscal and administrative impacts, and associated legal issues. Copies of TRD's reviews are available on its website, <http://www.tax.newmexico.gov/legislative-updates-proposed-legislation.aspx>.

New Mexico Taxation and Revenue Department  
P.O. Box 630  
Santa Fe, NM 87504-0630

**Legislative Reviewer and Analyst.** During each legislative session, TRD employees analyze every bill likely to affect TRD and state or local revenues administered by TRD. Fiscal Impact Reports (FIRs) examine each bill for its fiscal, legal, policy, and administrative impacts. FIRs incorporate the professional knowledge and experience of TRD economists, lawyers, systems analysts and other specialists. TRD typically prepares FIRs on over 500 pieces of legislation during a 60-day general session and on over 250 pieces of legislation during the 30-day fiscal session. Copies of FIRs may be found on TRD's website at <http://www.tax.newmexico.gov/legislative-updates-proposed-legislation.aspx>.

**Legislative Advisor.** TRD staff provide testimony and advice during the legislative session. TRD maintains a legislative liaison office that includes the Secretary of Taxation and Revenue, the Tax Policy Director, and, as needed, other TRD executives. They advise and testify before various legislative committees, help draft legislation, explain fiscal, policy and administrative impacts of proposed tax and motor vehicle legislation, and work with the Legislative Finance Committee and Legislative Council Service to develop solutions to legislative issues.

This publication provides instruction or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60 NMSA 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult TRD directly if you have questions or concerns about information provided in this publication.

## 2019 LEGISLATIVE SUMMARY

The 2019 Legislature met for 60 days in regular session. Acts affecting the Taxation and Revenue Department (TRD) either administratively or programmatically during the session appear below in summary. The heading for each entry includes a title or description, the 2019 session law chapter number, the bill number, sponsor name and the effective date of the law's provisions. All references to statutes are for the New Mexico Statutes Annotated (NMSA) 1978.

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### TAX ADMINISTRATION

#### Tax Changes

##### Chapter 270 [HB-6](Sections 1-6 and 8-11)

**Sponsors:** Representative Jim R. Trujillo, Representative Sheryl Williams Stapleton, Representative Javier Martinez, Representative Susan K. Herrera and Representative Antonio Maestas

**Effective Date:** July 1, 2019 (Sections 1-10); July 1, 2021 (Section 11)

This law amends numerous distributions made under the Tax Administration Act and creates a new distribution, prior to July 1, 2021, that will be made to municipalities and counties attributable to a certain amount of the gross receipts tax and distributed to them proportionately based on population. The law also amends Section 7-1-14 NMSA to change to destination-based reporting for certain gross receipts and compensating taxes beginning July 1, 2021.

#### Insurance Premium Tax Provisions

##### Chapter 47 [HB-162]

**Sponsor:** Representative Jim R. Trujillo

**Effective Date:** January 1, 2020

This law allows TRD to administer the Insurance Premium Tax under the Tax Administration Act (TAA). It also requires the Superintendent of Insurance to provide TRD with the information necessary to allow TRD to properly take over the Insurance Premium Tax. Lastly, this law repeals Sections 7-40-8 and 7-40-9 NMSA 1978; these sections are for penalty for failure to pay tax and the distribution and refund of premium tax, as both of these functions are contained in the TAA.

#### Tax Protests & Admin Hearings Office

##### Chapter 157 [SB-129]

**Sponsors:** Senator Jacob Candelaria, Representative Jason C. Harper, and Senator Daniel A. Ivey-Soto

**Effective Date:** June 14, 2019

This law changes the timeline for protests and claims for refund filed with TRD and adjudicated

through the Administrative Hearings Office. It amends Section 7-1-16 NMSA 1978 to specify that the 90-day period for payment applies to the undisputed amount of the payment due. Section 7-1-23 NMSA 1978 is amended to clarify that a taxpayer may dispute an assessed liability for taxes either by filing an administrative protest or by paying the tax liability and then claiming a refund. Section 7-1-24 NMSA 1978 is amended to allow for a taxpayer to file an administrative protest of either the denial of a tax credit claimed or the failure of TRD to act to grant or deny a tax credit application or claim, rebate or claim for refund. The law also specifies that a taxpayer may file a protest in the case of an assessment of tax by TRD without making payment of the amount assessed within 90 days after the date of mailing. The law also clarifies what must be included in a written protest and specifies that a person shall not refile a denied claim but can pursue one remedy as specified. The timeline in which a protest and claim for refund can be filed with TRD is changed, and the cap on the amount of costs and fees a taxpayer might receive if the taxpayer has substantially prevailed in a dispute with the department, provided in Section 7-1-29.1 NMSA 1978, is increased from \$50,000 to \$75,000.

### GROSS RECEIPTS AND COMPENSATING TAXES - GENERAL

#### Tax Changes

##### Chapter 270 [HB-6](Sections 23-37; 56)

**Sponsors:** Representative Jim R. Trujillo, Representative Sheryl Williams Stapleton, Representative Javier Martinez, Representative Susan K. Herrera and Representative Antonio Maestas

**Effective Date:** July 1, 2019 (Sections 23-29, 31, 33-37, and 56); July 1, 2021 (Sections 30 and 32)

This law provides for the taxation of certain internet sellers by amending the definition of "engaging in business" and adding definitions for

“marketplace provider” and “marketplace seller”. Marketplace sellers are allowed a deduction from gross receipts when the tax is paid by a marketplace provider. There is a new requirement that the gross receipts tax be separately stated when billing a customer. The rate of compensating tax on services is made equal to the existing compensating tax rate of 5.125% on the value of tangibles. The law requires nonprofit hospitals to pay the state gross receipts tax rate, while exempting them from local option rates, and government hospitals become subject to governmental gross receipts tax. Additionally, the deduction for receipts of a hospital license by the Department of Health is increased from 50% to 60%, and extended to governmental gross receipts.

**Gross Receipts for Nonprofit Organizations  
Chapter 44 [SB-11]**

**Sponsors: Senator Carlos R. Cisneros, Senator Richard C. Martinez, Representative Christine Chandler and Representative Andrea Romero  
Effective Date: July 1, 2019**

This law amends Section 7-9-29 NMSA 1978, which grants an exemption for the receipts of nonprofit 501(c)(3) organizations, to exclude the receipts of a prime contractor that are derived from operating a facility in New Mexico designated as a national laboratory by an act of Congress and receipts of a prime contractor that are derived from operating a research facility in New Mexico that is owned by the state from the exemption.

**Milk Testing or Transporting Gross Receipts  
Chapter 49 [SB-16]**

**Sponsor: Senator Stuart Ingle  
Effective Date: July 1, 2019**

This law amends Section 7-9-59 NMSA 1978 to clarify that the deduction provided by that section may be used for receipts from testing OR transporting from the farm to a milk processor or dairy product manufacturer, instead of requiring that it be both activities.

**Department of Defense Satellite Gross Receipts  
Chapter 186 [SB-425]**

**Sponsor: Senator George K. Munoz  
Effective Date: July 1, 2019**

This law extends the gross receipts tax deduction under Section 7-9-115 NMSA 1978 to sunset on January 1, 2031 instead of January 1, 2021. This deduction is for receipts for the sale by a qualified contractor of qualified research and development services and qualified directed energy and satellite-related inputs to be deducted from gross receipts when sold in a contract with the United States Department of Defense.

**Chemical and Reagent Gross Receipts  
Chapter 172 [SB-549]**

**Sponsor: Senator Clemente Sanchez  
Effective Date: July 1, 2019**

This law narrows an existing GRT deduction in Section 7-9-65 NMSA 1978 to specify that receipts from selling chemicals or reagents in lots in excess of 18 tons are only deductible if the sale is to any hard-rock mining or milling company for use in any combination of extracting, leaching, milling, smelting, refining or processing ore at a mine site. Currently, the 18-ton deduction for sale of chemicals or reagents is available to all industries.

## **LOCAL OPTION TAXES**

**De-Earmark Local Option Gross Receipts  
Chapter 274 [HB-479]**

**Sponsors: Representative Jason C. Harper, Representative Christine Chandler, Representative Javier Martinez, Representative Rebecca Dow and Senator Daniel A. Ivey-Soto  
Effective Date: July 1, 2019**

This law removes the special earmarks from many of the municipal and county local option gross receipts tax increments so that revenues from those increments may be used for a wider range of municipal or county purposes. For municipalities, up to 2.15 percent may be imposed prior to seeking approval from the electorate. For counties, up to 1.0 percent may be imposed prior to seeking approval from the electorate. Any voter-approved local option tax rates imposed prior to this bill will be grandfathered in and not subject to voter approval.

**Emergency Communication & Medical Taxes  
Chapter 210 [HB-157]**

**Sponsor: Representative Rebecca Dow**

**Effective Date: July 1, 2019**

This law amends Section 7-20E-22 NMSA 1978 to allow a county that has imposed the county emergency communications and emergency medical and behavioral health services tax to use the revenue generated from that tax to construct, improve, remodel or purchase one or more buildings to use as an emergency communications center, to purchase emergency communications equipment for the center, or to purchase ambulatory transport vehicles, in addition to the other purposes already set out in that section.

## **PERSONAL INCOME TAX**

### **Tax Changes**

#### **Chapter 270 [HB-6](Sections 12-15)**

**Sponsors:** Representative Jim R. Trujillo, Representative Sheryl Williams Stapleton, Representative Javier Martinez, Representative Susan K. Herrera and Representative Antonio Maestas

**Effective Date:** June 14, 2019 (applicable to taxable years beginning on or after January 1, 2019; Sections 13-15) **Contingent effective date dependent on certification prior to February 19, 2021 (Section 12; applicable to taxable years beginning on or after January 1, 2021)**

This law a new top personal income tax bracket at a rate of 5.9% that will go into effect if fiscal year 2020 recurring general fund revenue is not 5% or more above fiscal year 2019 recurring general fund revenue. The law also amends Section 7-2-18.15 NMSA 1978 to increase the working families tax credit from 10 to 17 percent of the federal earned income tax credit amount. Additionally, a new a dependent deduction is created to allow a deduction from net income of \$4,000 for every dependent beyond the first to offset recent federal changes. The law also reduces the current 50% personal income tax deduction for capital gains to 40%.

### **Tax Deduction for Nonresident Beneficiary**

#### **Chapter 264 [HB-163]**

**Sponsor:** Representative Jim R. Trujillo

**Effective Date: June 14, 2019 (applicable to taxable years beginning on or after January 1, 2019)**

This law grants a personal income tax deduction for taxpayers that are estates or trusts. The deduction is for the portion of the net income of the estate or trust that is set aside for future distribution to a nonresident individual beneficiary. The deduction excludes income derived from New Mexico real property, oil and gas, and water interests as well as income that the estate or trust would allocate or apportion to New Mexico.

## **CORPORATE INCOME TAX**

### **Tax Changes**

#### **Chapter 270 [HB-6](Sections 16-20 and 58)**

**Sponsors:** Representative Jim R. Trujillo, Representative Sheryl Williams Stapleton, Representative Javier Martinez, Representative Susan K. Herrera and Representative Antonio Maestas

**Effective Date:** January 1, 2020 (applicable to taxable years beginning on or after January 1, 2020); January 1, 2020 (Section 58)

This law changes the requirements for corporations to file a consolidated return and to require combined reporting for a unitary group. Sections 7-2A-8 NMSA 1978, the income allocation and apportionment credit, and 7-2A-8.4 NMSA 1978, consolidated returns, are repealed effective January 1, 2020 under the provisions of this law.

## **BUSINESS TAX CREDITS**

### **Modify High-Wage Job Tax Credit**

#### **Chapter 233 [HB-165]**

**Sponsor:** Representative Candie G. Sweetser

**Effective Date:** June 14, 2019

This law reduces the necessary qualifications for and changes the credit amount for the high-wage job tax credit. References to “economic-based” jobs are removed, so any job paying the necessary wage—\$60,000 in urban areas, and \$40,000 in rural areas—would qualify. The credit allowed is reduced from 10% to 8.5% of the wages distributed to an eligible employee in a new high-

wage job. The cap per employee is increased from \$12,000 to \$12,750. The qualifying period for a “new high-wage job” and “threshold job” is changed from 48 weeks to 44 weeks. An employer may re-apply after two years, rather than five. An “eligible employer” is now determined solely based on eligibility for the development training program under the fiscal year 2019 policies per Section 21-19-7 NMSA 1978. The end date for the credit, in the definition of a “new high-wage job,” is extended from July 1, 2020 to 2026.

### **Lab Small Business Partnership Tax Credit Changes**

#### **Chapter 64 [HB-526]**

**Sponsors: Representative Abbas Akhil, Representative Christine Chandler, Representative Jason C. Harper, and Representative Joseph L. Sanchez**

**Effective Date: July 1, 2019**

This law amends the Partnership with Small Business Tax Credit Act to change the definition of “contractor” to include a non-profit (501(c)(3)) that has a place of business in New Mexico for the laboratory. The amount of the credit that the national laboratory can provide an individual small business is doubled from \$10,000 to \$20,000 and from \$20,000 to \$40,000 for small business assistance that is provided to a small business located in a rural area.

## **OTHER TAX AND DEPARTMENT-RELATED PROGRAMS**

### **Tax Changes**

#### **Chapter 270 [HB-6](Sections 38-53, 57)**

**Sponsors: Representative Jim R. Trujillo, Representative Sheryl Williams Stapleton, Representative Javier Martinez, Representative Susan K. Herrera and Representative Antonio Maestas**

**Effective Date: July 1, 2019 (Sections 38-49, 51 and 52); July 1, 2021 (Sections 50 and 53)**

This law amends the Cigarette Tax Act to set the rate of tax at ten cents per cigarette. It amends the Tobacco Products Tax Act to incorporate e-cigarettes. Changes to the act include setting the rate of tax on cigars at 25 percent of the product

value of the cigar, not to exceed fifty cents per cigar, 12.5 percent on the product value of e-liquid, and fifty cents per closed system cartridge. For e-liquid and closed system cartridges, this tax is imposed at the first purchase of the product by the retailer or distributor, and these products, along with e-cigarettes, will also be subject to the gross receipts tax at the time of sale to the customer. Section 7-14-4 NMSA 1978 is amended to increase the rate of motor vehicle excise tax from 3 to 4 percent. Additionally, a municipal compensating tax and a county compensating tax, to be at the same rate as the municipal and county gross receipts taxes, is put in place. This law also repeals sections in three acts, effective July 1, 2021, that provided exemptions from gross receipts for receipts arising from transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county.

### **Film Tax Credit Changes**

#### **Chapter 87 [SB-2]**

**Sponsor: Senator Nancy Rodriguez**

**Effective Date: June 14, 2019 (Sections 3 & 10; July 1, 2019 (Sections 1, 4 & 5-9; January 1, 2020 (Section 2)**

This law amends the New Mexico film production tax credit. It replaces the current \$50 million cap on credits that may be paid each fiscal year with a new cap regime. Each year, TRD will be authorized to pay up to \$110 million in credits. The Economic Development Department will be prohibited from certifying project budgets on film credit applications if at any point when the State’s unpaid backlog above the \$110 million cap approaches \$100 million. Production companies that have made a 10 or year more commitment to remain in New Mexico are excluded from this cap regime. The law incentivizes rural film production by offering an additional 5 percent credit on production expenditures in areas more than 60 miles outside of Bernalillo and Santa Fe Counties. The bill amends Section 7-1-8.8 NMSA 1978 to allow TRD to reveal aggregate return information concerning film production tax credits to DFA and EDD to allow for enhanced reporting and transparency. The bill also eliminates the current requirement that larger film production credits be paid out over two to three

fiscal years, allowing credit recipients to receive their credits timelier.

**Health Care Quality Surcharge Act  
Chapter 53 [SB-246]**

**Sponsor: Senator Gerald Ortiz y Pino**

**Effective Date: July 1, 2019 (January 1, 2023 delayed repeal)**

This law enacts a new Health Care Quality Surcharge Act to enhance federal financial participation in Medicaid, to increase Medicaid provider reimbursement rates, and support facility quality improvement efforts. The rate of the surcharge will be annually calculated by the Human Services Department. The surcharge is imposed on each health care facility per day for each non-Medicare bed day. The Human Services Department will seek federal authorization of the surcharge. TRD will administer and enforce the surcharge under the Tax Administration Act. The surcharge will be distributed to the newly-created Health Care Facility and Disability Health Care Facility Funds.

**Liquor Permit, Tax & Definition Changes  
Chapter 229 [SB-413]**

**Sponsor: Senator Mimi Stewart**

**Effective Date: July 1, 2019**

This law amends Section 7-17-2 NMSA 1978 to specify that cider can also be made from pears and increases the maximum allowed alcohol by volume (ABV) in cider from 7% to 8.5%. The definition for microbrewer is changed from a person who produces fewer than 15,000 barrels of beer per year (until 2024, when it drops to 5,000 barrels) to a person who produces less than 200,000 barrels of beer per year, permanently. Section 7-17-5 NMSA 1978 allows for an exception for the spirituous liquors liquor excise tax if that spirituous liquor is manufactured or produced by a craft distiller and is sold in this state, which allows for a lower tax rate. This law also allows for cider manufactured or produced by a small wine grower that is sold in New Mexico to be taxed at a lower rate. Additionally, there are changes to definitions in the Liquor Control Act and changes to the craft distiller's license, winegrower's license, and small brewer's license requirements for private events.

## **PROPERTY TAX**

**Property Tax Increase Limit for Some People  
Chapter 140 [HB-429]**

**Sponsors: Representative William "Bill" R. Rehm and Representative Jane E. Powdrell-Culbert**

**Effective Date: June 14, 2019 (applicable to the 2020 and subsequent property tax years)**

This law increases the eligible modified gross income (MGI) levels to qualify for property value increase limitations on a single-family dwelling occupied by an individual over the age of sixty-five or disabled. The change is from \$32,000 MGI for an individual 65 or older or a disabled individual to \$35,000 MGI or an amount calculated by Subsection I in the prior taxable year starting in 2020.

## **MOTOR VEHICLE CODE**

**Blocking Mobility Limitation Parking Spaces  
Chapter 265 [HB-248]**

**Sponsors: Representative Martin R. Zamora and Representative Randal S. Crowder**

**Effective Date: June 14, 2019**

This law amends Section 66-7-352.5 NMSA 1978 to add a penalty for blocking a designated accessible parking space for persons with significant mobility limitation.

**Motor Vehicle Code Offense Penalties  
Chapter 224 [HB-427]**

**Sponsors: Representative Dayan Hochman-Vigil, Representative Eliseo Lee Alcon and Representative Antonio Maestas**

**Effective Date: October 1, 2019**

This law expands the reasons for which the Motor Vehicle Division (MVD) may suspend an instruction permit, driver's license, or provisional license. As sufficient evidence to take administrative suspension action, failure to appear in court and failure to pay a penalty assessment within thirty (30) days are taken out of Section 66-5-30(A) NMSA 1978 and moved to a new section, Section 66-5-30(B) NMSA 1978, which is expanded

to include failure to comply with the terms of a citation issued in a foreign jurisdiction that is a party to the Nonresident Violator Compact (NRVC) and that has notified MVD of the failure. Penalties for driving with a suspended license are reduced from imprisonment for not less than four days or more than 364 days and a fine of not more than \$1,000 to a fine of not more than \$300 or imprisonment for not more than 90 days or both. The law reduces the penalties for driving with a suspended license by removing the statutory language that requires an extension of the suspension for an additional like period. The law also creates a new section making driving while the license is administratively suspended a penalty assessment misdemeanor and adds a \$50 penalty assessment for violating Section 66-3-1 NMSA 1978, which identifies vehicles subject to registration.

#### **Use of Flashing Lights by Recovery Vehicles**

##### **Chapter 145 [HB-631]**

**Sponsors: Representative Patricio Ruiloba and Representative Harry Garcia**

**Effective Date: July 1, 2019**

This law amends Section 66-3-835 NMSA 1978, to prohibit recovery and repair vehicles from using flashing lights unless they are stopped on a roadway.

#### **Financial Responsibility Electronic Device**

##### **Chapter 154 [SB-107]**

**Sponsor: Senator John M. Sapien**

**Effective Date: June 14, 2019**

This law amends Section 66-5-229 NMSA 1978, to allow an owner or operator of a vehicle to provide evidence of financial responsibility, satisfied through coverage under a motor vehicle insurance policy, through a portable electronic device.

#### **Mobility Limitation Transportation Placards**

##### **Chapter 34 [SB-189]**

**Sponsor: Senator Sander Rue**

**Effective Date: July 1, 2019**

This law amends Section 66-3-16 NMSA 1978, to include leased motor vehicles and motorcycles as being allowed to get distinctive registration plates for a person with a significant mobility limitation. Organizations whose vehicle primarily transports persons with significant mobility limitations will also

be able to get a distinctive parking placard. A placard issued to an organization will have the vehicle registration plate number as the identifier in place of a photograph of the individual. The law also provides that persons getting a distinctive plate or placards for mobility limitation will pay no additional fee for the plate or placard.

#### **Air Medal License Plate**

##### **Chapter 95 [SB-225]**

**Sponsor: Senator Clemente Sanchez**

**Effective Date: July 1, 2019**

This law amends Section 66-3-419 NMSA 1978 to add armed forces air medal recipient to the list of armed forces veterans that may elect to receive a veteran-designation decal placed across the top of the license plate.

#### **Pollinator Protection License Plate**

##### **Chapter 162 [SB-234]**

**Sponsor: Senator Sander Rue**

**Effective Date: June 14, 2019**

This law creates a new section of the Motor Vehicle Code for a “special support of pollinator protection” registration plate. The plate will have an initial fee of \$25.00 and \$15.00 for each subsequent year. A portion of the initial fee and the annual renewal fee will be distributed to the Department of Transportation (DOT) to fund pollinator protection activities, such as roadside vegetation planting, educational signing, and demonstration gardens.

#### **Free License Plate for Disabled Veterans**

##### **Chapter 42 [SB-236]**

**Sponsors: Senator Craig Brandt and Senator Ron Griggs**

**Effective Date: July 1, 2019**

This law amends Section 66-3-412 NMSA 1978, to provide an increased option of free special registration plate for 50% or more disabled veterans, and allow for up to two special registration plates for these disabled veterans instead of one.

#### **Standards for Required Dealer Education**

##### **Chapter 216 [SB-248]**

**Sponsor: Senator Mimi Stewart**

**Effective Date: June 14, 2019**



This law amends Section 66-4-2 NMSA 1978 to require continuing education training annually for a nonfranchised dealership to renew its license. The amount of education is increased from the previous level of four hours every two years to the new level of four hours every year.

### **Driver's License Changes**

#### **Chapter 167 [SB-278]**

**Sponsors: Senator Gerald Ortiz y Pino and Senator Daniel A. Ivey-Soto**

**Effective Date: October 1, 2019**

This law creates new names for driver's licenses and driving authorization cards, defining "REAL ID-compliant driver's license" and "Real ID-compliant identification card" as meeting federal requirements to be accepted by federal agencies and "standard driver's license" and "standard identification card" as meaning not guaranteed to be accepted by federal agencies. REAL ID-compliant driver's license shall include a gold star to distinguish it from the standard driver's license, which shall also bear the statement "Not Intended for Federal Purposes." The validity periods of some driver's licenses and identification cards are changed, as well as procedures for the issuance of temporary licenses. This law also repeals Section 66-5-15.2 NMSA 1978, which required the fingerprints of an applicant for a driving authorization card or identification card not intended to be accepted by federal agencies.

### **DWI With Minor in the Vehicle**

#### **Chapter 79 [SB-517]**

**Sponsor: Senator Daniel A. Ivey-Soto**

**Effective Date: July 1, 2019**

This law creates a new section in the Motor Vehicle Code that states any person who violates Section 66-8-102 NMSA 1978 at the time of driving while a minor under the age of 13 is in the vehicle is guilty of a misdemeanor as an addition to the charges for violating Section 66-8-102 NMSA 1978.