

The Legislature  
of the  
State of New Mexico

48th Legislature, Second Session

LAWS 2008

CHAPTER \_\_\_\_\_

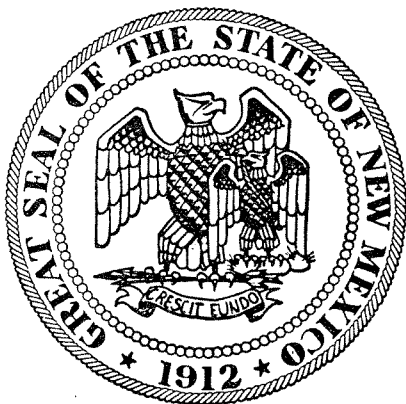
SENATE MEMORIAL 60

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Introduced by

SENATOR CYNTHIA NAVA  
SENATOR MARY JANE M. GARCIA  
SENATOR MARY KAY PAPER



1 A MEMORIAL

2 REQUESTING THE INTERIM REVENUE STABILIZATION AND TAX POLICY  
3 COMMITTEE TO STUDY CURRENT LAW RELATING TO THE TREATMENT OF  
4 INCOME EARNED IN NEW MEXICO BY NONRESIDENT EMPLOYEES ALONG  
5 THE BORDER AND RECOMMEND PROPOSED LEGISLATION FOR THE NEXT  
6 LEGISLATIVE SESSION.

7  
8 WHEREAS, it is an important state policy in New Mexico  
9 to foster economic development along the international border  
10 with Mexico; and

11 WHEREAS, current law allows nonresidents working in  
12 manufacturing facilities in New Mexico that are located  
13 within twenty miles of the Mexican border to allocate their  
14 New Mexico incomes to their states of residence for income  
15 tax purposes; and

16 WHEREAS, current law does not appear to be achieving its  
17 goal of attracting manufacturers to New Mexico; and

18 WHEREAS, current law does not include the types of  
19 businesses that are likely to move to New Mexico; and

20 WHEREAS, federal law enforcement agencies have expressed  
21 an interest in moving to the New Mexico border region, but  
22 are not included in the current law; and

23 WHEREAS, one law enforcement agency that is interested  
24 in moving to the New Mexico border region would bring three  
25 thousand to five thousand new jobs to the state; and

1           WHEREAS, location decisions of industries have been  
2 adversely affected by the perception that the New Mexico  
3 income tax levied on their nonresident employees under the  
4 current law could affect their ability to attract labor if  
5 the facilities are located in New Mexico;

6           NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE  
7 STATE OF NEW MEXICO that the interim revenue stabilization  
8 and tax policy committee be requested to study the current  
9 law relating to the treatment of income earned in New Mexico  
10 by nonresident employees along the border and determine  
11 whether the law should be updated or simply replaced; and

12           BE IT FURTHER RESOLVED that the interim revenue  
13 stabilization and tax policy committee be requested to  
14 recommend legislation, as needed, for the 2009 legislative  
15 session; and

16           BE IT FURTHER RESOLVED that copies of this memorial be  
17 transmitted to the New Mexico legislative council and the  
18 chair of the interim revenue stabilization and tax policy  
19 committee.

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s/Diane D. Denish

Diane D. Denish, President  
Senate

s/Lenore M. Naranjo

Lenore M. Naranjo, Chief Clerk  
Senate