



Tax Administration Division

P.O. Box 194
LAGUNA, NEW MEXICO 87026

Protest Procedure Section 6-1-15; P.O.L.C. Title VI

- A. A taxpayer may dispute the assessment of any amount of tax, the application to the taxpayer of any provision of this title, or the denial of a claim for refund made in accordance with section 6-1-14, by filing with the Division a written protest. Every protest shall identify the taxpayer and the tax or taxes involved and shall state the grounds for the protest and the affirmative relief requested.
- B. Any protest shall be filed:
- (1) Within sixty (60) days after mailing or personal delivery of a notice of assessment;
 - (2) Within sixty (60) days of denial of a claim for refund made in accordance with section 6-1-14; or
 - (3) At the time of payment of a tax that is being paid under protest, pursuant to section 6-1-18.
- C. A protesting taxpayer must timely pay all accrued tax, penalty and interest on or before the date the protest is filed. Delinquent taxes may not be paid under protest.
- D. Taxes that have been timely paid under protest shall be deposited in a suspense account and held in such account until the protest is resolved, including any timely appeals as authorized by this chapter.
- E. If a protest is not filed in accordance with this section, the Division may proceed to enforce collection of any delinquent tax.
- F. The Division may request additional information or hold such hearings or meetings as it deems necessary before issuing a decision on the protest. If the Division holds a hearing, the taxpayer shall appear at the hearing, either in person or through representatives of his choice. The hearing shall not be open to the public and shall be conducted in an informal manner. Technical rules of procedure and evidence shall not apply at the hearing, but the hearing shall be conducted to allow the Division and the taxpayer to present their evidence and position in a fair and reasonable manner. A written transcript shall be made of the hearing.
- G. The Division shall issue a written decision on the protest, summarizing the basis for the decision, within one-hundred eighty (180) days after the protest is filed. Failure to issue a final decision within that period shall constitute denial of the protest. The written decision shall include an order granting or denying the relief requested or granting such part thereof as is appropriate and supported by evidence and it shall inform the protesting taxpayer of the right to, and the requirements for perfection of, an appeal from the decision to the Pueblo Court and of the



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consequences of a failure to appeal. The Division shall serve the taxpayer with a copy of the decision by certified mail or in person.

- H. Unless the decision is appealed pursuant to section 6-1-16, a decision of the Division that grants in whole or in part a tax refund to the taxpayer shall be paid to the taxpayer or credited against future tax liabilities or the taxpayer, in the discretion of the Division, together with allowable interest as described in Section 6-1-19. The payment may in the discretion of the Division be in the form of cash (in a lump sum or in installments or not more than two years) or a credit against future tax payments. Credits may be applied by the taxpayer in the amounts and on the schedule (not exceeding two years) approved by the Division.