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AN ACT
RELATING TO FRAUD AGAINST TAXPAYERS; CLARIFYING THAT THE
FRAUD AGAINST TAXPAYERS ACT APPLIES TO POLITICAL SUBDIVISIONS
AND CHARTER SCHOOLS AS WELL AS THE STATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 44-9-2 NMSA 1978 (being Laws 2007,
Chapter 40, Section 2) is amended to read:

"44-9-2. DEFINITIONS.--As used in the Fraud Against
Taxpayers Act:

A. "claim" means a request or demand for money,
property or services when all or a portion of the money,
property or services requested or demanded issues from or is
provided or reimbursed by the state or a political
subdivision;

B. "employer" includes an individual, corporation,
firm, association, business, partnership, organization,
trust, charter school and the state and any of its agencies,
institutions or political subdivisions;

C. "knowingly" means that a person, with respect
to information, acts:

(1) with actual knowledge of the truth or
falsity of the information;

(2) in deliberate ignorance of the truth or
falsity of the information; or

(3) in reckless disregard of the truth or
falsity of the information;