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HOUSE BILL 646

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Marsha Atkin

AN ACT

**RELATING TO TAXATION; ENACTING AN INCOME TAX CREDIT FOR
COMPLETION OF PREMARITAL EDUCATION OR MARRIAGE MAINTENANCE
PROGRAMS.**

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

**Section 1. A new section of the Income Tax Act is
enacted to read:**

**" [NEW MATERIAL] CREDIT- -PREMARITAL EDUCATION OR MARRIAGE
MAINTENANCE PROGRAMS. - -**

**A. A resident who files an individual New Mexico
income tax return and who is not a dependent of another
individual may claim a credit in the amount of one hundred
dollars (\$100) for completion of a premarital education or
marriage maintenance program in the taxable year for which the
credit is claimed.**

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1 B. The credit provided in this section may only be
2 deducted from the taxpayer's New Mexico income tax liability
3 for the taxable year.

4 C. A husband and wife who file separate returns
5 for a taxable year in which they could have filed a joint
6 return may each claim only one-half of the credit provided
7 under this section that would have been allowed on a joint
8 return.

9 D. The credit provided in this section may be
10 claimed only for a premarital education or marriage
11 maintenance program:

12 (1) that provides a minimum of six hours of
13 education or counseling in no less than three separate
14 sessions;

15 (2) is conducted by an official
16 representative of a religious institution or his designee or a
17 person who is licensed or certified pursuant to state law as a
18 marriage and family therapist, a psychiatrist, a psychologist,
19 a professional clinical mental health counselor, an
20 independent social worker or a certified family life educator;
21 and

22 (3) for which the taxpayer has received
23 written certification verifying completion in a form
24 determined by the department. "

25 Section 2. APPLICABILITY.--The provisions of this act

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apply to taxable years beginning on or after January 1, 2001.

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