

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**HOUSE BILL 771**

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

**INTRODUCED BY**

**John A. Sanchez**

**AN ACT**

**RELATING TO TAXATION; PROVIDING A ONE-TIME TAX CREDIT FOR A  
MARRIED COUPLE CONSIDERING DIVORCE THAT HAS RECEIVED MARRIAGE  
COUNSELING; ENACTING A SECTION OF THE NMSA 1978.**

**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] MARRIED COUPLES CONSIDERING DIVORCE--  
INCOME TAX CREDIT. --**

**A. As used in this section:**

**(1) "accredited marriage counselor" means a  
person who holds a master's or doctoral degree in counseling  
from an accredited institution and specializes in marriage  
counseling; and**

**(2) "married couple" means a man and a woman**

underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 who have entered into a lawful marriage.

2 B. A married couple that files a New Mexico joint  
3 income tax return for a taxable year may claim a one-time  
4 credit in the amount of five hundred dollars (\$500); provided  
5 that the married couple received counseling services from an  
6 accredited marriage counselor.

7 C. A married couple that files separate income tax  
8 returns for a taxable year in which they could have filed a  
9 joint return may each claim a one-time credit in the amount of  
10 two hundred fifty dollars (\$250); provided that the married  
11 couple received counseling services from an accredited  
12 marriage counselor. "