

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

SENATE BILL 288

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Mark Boitano

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 up to one
hundred dollars (\$100) for amounts paid for a premarital
education or marriage maintenance program in the taxable year
for which the credit is claimed.

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

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

. 140202. 1

underscored material = new
[bracketed material] = delete

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

apply to taxable years beginning on or after January 1, 2002.

- 3 -