SENATE BILL 274

51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013

INTRODUCED BY

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AN ACT

RELATING TO ANIMALS; CREATING THE HORSE SHELTER RESCUE FUND; CREATING AN OPTIONAL DESIGNATION FOR A PERSONAL INCOME TAX CONTRIBUTION FOR THE HORSE SHELTER RESCUE FUND; MAKING AN APPROPRIATION.

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

SECTION 1. A new section of The Livestock Code is enacted to read:

"[NEW MATERIAL] HORSE SHELTER RESCUE FUND--CREATED.--

A. The "horse shelter rescue fund" is created as a nonreverting fund in the state treasury. The fund consists of appropriations, gifts, grants, donations and amounts designated pursuant to Section 2 of this 2013 act. The board shall administer the fund, and money in the fund is appropriated to the board to carry out the intent of aiding horse rescues and

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1   homeless horses in the state.

2   B.   The board shall establish by rule the

3   distribution of funds from the horse shelter rescue fund to

4   horse rescue and retirement facilities registered by the board

5   pursuant to Section 77-2-30 NMSA 1978, taking into

6   consideration the number of horses being cared for in each

7   facility and the need of each facility."

8   SECTION 2.   A new section of the Income Tax Act is enacted

9   to read:

10   "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND

11   CONTRIBUTION--HORSE SHELTER RESCUE FUND.--

12   A.   Any individual whose state income tax liability

13   after application of allowable credits and tax rebates in any

14   year is lower than the amount of money held by the department

15   to the credit of such individual for that tax year may

16   designate any portion of the income tax refund due to the

17   individual to be paid to the horse shelter rescue fund. In the

18   case of a joint return, both individuals must make such a

19   designation.

20   B.   The department shall revise the state income tax

21   form to allow the designation of such contributions in the

22   following form:

23   "Horse Shelter Rescue Fund - Check [ ] if you wish

24   to contribute a part or all of your tax refund to

25   the horse shelter rescue fund. Enter here

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underscored material = new
[bracketed material] = delete

1        $_____ the amount of your contribution.".

2   C.   The provisions of this section do not apply to

3   income tax refunds subject to interception under the provisions

4   of the Tax Refund Intercept Program Act, and any designation

5   made under the provisions of this section to such refunds is

6   void."

7   **SECTION 3.**   APPLICABILITY.--The provisions of this act

8   apply to taxable years beginning on or after January 1, 2013.

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