

AN ACT

RELATING TO SERVICES FOR SENIORS; PROVIDING FOR AN OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTIONS DIRECTED TO PROVIDE SUPPLEMENTAL FUNDING TO ENHANCE OR EXPAND SENIOR SERVICES THROUGHOUT THE STATE; PROVIDING FOR DISTRIBUTION OF TAX REFUND CONTRIBUTIONS TO THE AGING AND LONG-TERM SERVICES DEPARTMENT FOR DISTRIBUTION STATEWIDE THROUGH THE AREA AGENCIES ON AGING.

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:

"FINDING--OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--SENIOR SERVICES.--

A. The legislature finds that it is in the public interest to provide additional money to enhance or expand vital services to New Mexico's elderly population. This section provides a means by which individuals may donate all or a portion of their income tax refund, through a voluntary check-off designation, to provide supplemental funding through the non-metro area agency on aging to senior service providers throughout the state. It is the intent of the legislature that this program of income tax refund check-off is supplemental to any other funding and is in no way intended to take the place of the funding that would otherwise be appropriated for this purpose.

B. Except as otherwise provided in Subsection D of this section, an individual whose state income tax liability after application of allowable credits and tax rebates in a year is lower than the amount of money held by the department to the credit of such individual for that tax year may designate a portion of the income tax refund due to the individual to be paid to the aging and long-term services department for distribution statewide through the area agencies on aging for the provision of supplemental senior services throughout the state, including senior services provided through the north central New Mexico economic development district as the non-metro area agency on aging, the city of Albuquerque/Bernalillo county area agency on aging, the Indian area agency on aging and the Navajo area agency on aging. In the case of a joint return, both individuals must make the designation.

C. The department shall revise the state income tax form to allow the designation of such contributions in the following form:

"Supplemental Senior Services - Check
[] if you wish to contribute a part or
all of your tax refund to provide
supplemental funding to enhance or
expand senior services throughout the
state.

Enter here \$ _____ the amount of your contribution.".

D. The provisions of this section do not apply to income tax refunds subject to interception under the provisions of the Tax Refund Intercept Program Act, and any designation made under the provisions of this section to such refunds is void.

E. The department shall distribute one hundred percent of the tax refund contributions pursuant to this section to the aging and long-term services department for distribution statewide through the area agencies on aging. The agencies on aging shall cooperatively establish a grant program based on need that is available to all senior service providers in the state that meet the requirements of the program. The agencies shall seek input from senior service providers in developing the grant program."

SECTION 2. APPLICABILITY.--The provisions of this act apply to taxable years beginning on or after January 1, 2015.==