HOUSE APPROPRIATIONS AND FINANCE COMMITTEE SUBSTITUTE FOR HOUSE JUDICIARY COMMITTEE SUBSTITUTE FOR HOUSE BILL 536

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;
PROVIDING FOR THE OPTIONAL DESIGNATION OF A TAX REFUND
CONTRIBUTION TO THE SEXUAL ASSAULT EXAMINATION KIT PROCESSING
GRANT FUND AND THE DEPARTMENT OF HEALTH TO PROVIDE SEXUAL
ASSAULT SERVICES; ESTABLISHING THE SEXUAL ASSAULT EXAMINATION
KIT PROCESSING GRANT PROGRAM; PROVIDING POWERS AND DUTIES;
CREATING A FUND.

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] OPTIONAL DESIGNATION OF TAX REFUND

CONTRIBUTION--SEXUAL ASSAULT EXAMINATION KIT PROCESSING GRANT

FUND--SEXUAL ASSAULT SERVICES.--

A. An individual whose state income tax liability

.208257.1

after application of allowable credits and tax rebates in any year is lower than the amount of money held by the department to the credit of that individual for that tax year may designate a portion of the income tax refund due to the individual to be paid to the sexual assault examination kit processing grant fund for the department of public safety to award grants to law enforcement agencies for the processing of sexual assault examination kits and to the department of health to fund sexual assault services provided by sexual assault service providers. In the case of a joint return, both individuals must make that designation.

B. The department shall revise the state income tax form to allow the designation of a contribution in the following form:

"Sexual Assault Examination Kit Processing Grant Fund and Sexual Assault Services - Check [] if you wish to contribute a part or all of your tax refund to the Sexual Assault Examination Kit Processing Grant Fund for the processing of sexual assault examination kits and to the Department of Health for the provision of sexual assault services by sexual assault service providers. Enter here \$______ the amount of your contribution.".

C. Instructional materials shall provide that contributions to the sexual assault examination kit processing grant fund may be made directly to the department of public

safety and contributions to fund sexual assault services by sexual assault service providers may be made directly to the department of health.

- D. The provisions of this section do not apply to an income tax refund subject to interception under the provisions of the Tax Refund Intercept Program Act, and a designation made pursuant to the provisions of this section to that refund is void.
- E. The department shall distribute the tax refund contributions pursuant to this section as follows:
- (1) fifty percent to the state treasury for credit to the sexual assault examination kit processing grant fund for distribution by the department of public safety to law enforcement agencies pursuant to the sexual assault examination kit processing grant program; and
- (2) fifty percent to the department of health to fund sexual assault services provided by sexual assault service providers."
- SECTION 2. [NEW MATERIAL] SEXUAL ASSAULT EXAMINATION KIT PROCESSING GRANT PROGRAM--POWERS AND DUTIES--SEXUAL ASSAULT EXAMINATION KIT PROCESSING GRANT FUND CREATED.--
 - A. As used in this section:
- (1) "department" means the department of public safety; and
- (2) "grant program" means the sexual assault .208257.1

22

23

24

25

| 3 |
|----|
| 4 |
| 5 |
| 6 |
| 7 |
| 8 |
| 9 |
| 10 |
| 11 |
| 12 |
| 13 |
| 14 |
| 15 |
| 16 |
| 17 |
| 18 |
| 19 |
| 20 |
| 21 |

1

2

| examination | kit | processing | grant | program | established | pursuant |
|--------------|------|------------|-------|---------|-------------|----------|
| to this sect | ion. | _ | | | | |

- B. The department shall establish and administer a grant program to award funds to state and local law enforcement agencies for the processing of sexual assault examination kits.
- C. Grant funds may be used only for the processing by a state or municipal crime laboratory of biological evidence that was collected in relation to a sexual assault.
 - D. The department:
 - (1) shall establish:
 - (a) grant program application

procedures;

- (b) guidelines for the grant amounts to be awarded; and
- (c) criteria for evaluating grant program applications; and
- (2) may establish additional eligibility criteria for grant program applications.
- E. Annually, on or before January 1, the department shall provide a report to the taxation and revenue department detailing the results and performance of the grant program.
- F. The "sexual assault examination kit processing grant fund" is created in the state treasury. The fund consists of voluntary tax refund contributions, gifts, grants and donations. Balances remaining in the fund at the end of a .208257.1

fiscal year shall not revert to any other fund. The department shall administer the fund, and money in the fund is subject to appropriation by the legislature to the department to administer the grant program. Disbursements from the fund shall be made by warrant of the secretary of finance and administration pursuant to vouchers signed by the secretary of public safety or the secretary's authorized representative. A person may make a gift or donation to the sexual assault examination kit processing grant fund through

DELAYED REPEAL. -- Section 1 of this act is SECTION 3. repealed effective January 1, 2023.

SECTION 4. APPLICABILITY. -- The provisions of Section 1 of this act apply to taxable years beginning on or after January 1, 2017.

- 5 -

20 23 24

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

21

22

25

the department.