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SENATE BILL 641

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY

RICHARD M. ROMERO

AN ACT

RELATING TO TAXATION; EXEMPTING CERTIFIED SCHOOL INSTRUCTORS FROM
CERTAIN INCOME TAX LIABILITY.

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

Section 1. A new Section 7-2-5.7 NMSA 1978 is enacted to read:

"7-2-5.7. [NEW MATERIAL] EXEMPTION--CERTIFIED SCHOOL

INSTRUCTOR.--Income earned by a certified school instructor from employment by a school
district in an instructional position for which such certification is required under law is exempt
from state income tax. As used in this section, "certified school instructor" and "school
district" mean those terms as defined by the Public School Code."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is
January 1, 1997.

.109637.1

Underscored material = new
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1 **FORTY-SECOND LEGISLATURE**
2 **SECOND SESSION, 1996**

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5 JANUARY 31, 1996

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7 Mr. President:

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9 Your **COMMITTEES' COMMITTEE**, to whom has been referred

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11 **SENATE BILL 641**

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14 has had it under consideration and finds same to be **GERMANE**, PURSUANT TO
15 CONSTITUTIONAL PROVISIONS, and thence referred to the **WAYS AND MEANS**
16 **COMMITTEE.**

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18 Respectfully submitted,

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25 **SENATOR MANNY M. ARAGON, Chairman**

Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

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Date _____

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