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SENATE BILL

**57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025**

INTRODUCED BY

DISCUSSION DRAFT

AN ACT

RELATING TO TAXATION; CREATING THE VOLUNTEER EMERGENCY MEDICAL SERVICES INCOME TAX CREDIT AND THE VOLUNTEER FIREFIGHTER INCOME TAX CREDIT; PROVIDING A DELAYED REPEAL.

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] VOLUNTEER EMERGENCY MEDICAL SERVICES INCOME TAX CREDIT.--

A. Prior to taxable year 2035, a taxpayer who is not a dependent of another individual, is an eligible emergency medical services volunteer and has volunteered emergency medical services in New Mexico at least fifty-two times in a taxable year may claim a tax credit against the taxpayer's tax liability for that taxable year imposed pursuant to the Income

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1 Tax Act. The tax credit provided in this section may be  
2 referred to as the "volunteer emergency medical services income  
3 tax credit".

4 B. The volunteer emergency medical services income  
5 tax credit shall be in an amount equal to one thousand dollars  
6 (\$1,000).

7 C. A taxpayer who seeks to claim the tax credit  
8 provided by this section shall apply for certification of  
9 eligibility from the bureau on forms and in the manner  
10 prescribed by the bureau. The application shall include proof  
11 that the taxpayer was an active emergency medical services  
12 volunteer for the entire taxable year for which the credit is  
13 being claimed and volunteered at least fifty-two times in the  
14 taxable year. Completed applications shall be considered in  
15 the order received.

16 D. If the bureau determines that a taxpayer meets  
17 the requirements to claim the tax credit, the bureau shall  
18 issue to the taxpayer a dated certificate of eligibility  
19 providing the amount of the tax credit for which the taxpayer  
20 is eligible and the taxable year in which the credit may be  
21 claimed. The aggregate amount of tax credits that may be  
22 certified pursuant to this subsection for any taxable year is  
23 four million dollars (\$4,000,000). The bureau shall provide  
24 the department with the certificates of eligibility issued  
25 pursuant to this subsection in an electronic format at

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1 regularly agreed-upon intervals.

2 E. To receive the tax credit provided by this  
3 section, a taxpayer shall claim the credit on forms and  
4 in the manner prescribed by the department. The claim  
5 shall include a certificate of eligibility issued pursuant to  
6 this section. A taxpayer shall not be allowed to claim the tax  
7 credit for the same taxable year the taxpayer has claimed the  
8 volunteer firefighter income tax credit provided by Section 2  
9 of this 2025 act.

10 F. That portion of the tax credit that exceeds a  
11 taxpayer's tax liability in the taxable year in which the tax  
12 credit is claimed shall be refunded.

13 G. As used in this section:

14 (1) "bureau" means the injury prevention and  
15 emergency medical services bureau of the public health division  
16 of the department of health;

17 (2) "eligible emergency medical services  
18 volunteer" means a person who is licensed by the department of  
19 health and who functions within the emergency medical services  
20 system to provide initial emergency medical services as an  
21 unpaid volunteer;

22 (3) "emergency medical services" means the  
23 services rendered in response to an individual's need for  
24 immediate medical care to prevent loss of life or aggravation  
25 of physical or psychological illness or injury;

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1                   (4) "emergency medical services system" means  
2 a coordinated system of health care delivery that responds to  
3 the needs of the sick and injured and includes emergency  
4 medical services and emergency medical dispatch; and

5                   (5) "to volunteer" includes responding to a  
6 call, being on duty and participating in emergency medical  
7 services training."

8           SECTION 2. A new section of the Income Tax Act is enacted  
9 to read:

10           "[NEW MATERIAL] VOLUNTEER FIREFIGHTER INCOME TAX CREDIT.--

11                   A. Prior to taxable year 2035, a taxpayer who is  
12 not a dependent of another individual, is an eligible volunteer  
13 firefighter and has volunteered firefighter services in New  
14 Mexico at least fifty-two times in a taxable year may claim a  
15 tax credit against the taxpayer's tax liability for that  
16 taxable year imposed pursuant to the Income Tax Act. The tax  
17 credit provided in this section may be referred to as the  
18 "volunteer firefighter income tax credit".

19                   B. The volunteer firefighter income tax credit  
20 shall be in an amount equal to one thousand dollars (\$1,000).

21                   C. A taxpayer who seeks to claim the tax credit  
22 provided by this section shall apply for certification of  
23 eligibility from the state fire marshal's office on forms and  
24 in the manner prescribed by that office. The application shall  
25 include proof that the taxpayer was an active volunteer for the

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1 entire taxable year for which the credit is being claimed and  
2 volunteered at least fifty-two times in the taxable year.  
3 Completed applications shall be considered in the order  
4 received.

5 D. If the state fire marshal's office determines  
6 that a taxpayer meets the requirements to claim the tax credit,  
7 that office shall issue to the taxpayer a dated certificate of  
8 eligibility providing the amount of the tax credit for which  
9 the taxpayer is eligible and the taxable year in which the  
10 credit may be claimed. The aggregate amount of tax credits  
11 that may be certified pursuant to this subsection for any  
12 taxable year is four million dollars (\$4,000,000). The state  
13 fire marshal's office shall provide the department with the  
14 certificates of eligibility issued pursuant to this subsection  
15 in an electronic format at regularly agreed-upon intervals.

16 E. To receive the tax credit provided by this  
17 section, a taxpayer shall claim the credit on forms and  
18 in the manner prescribed by the department. The claim shall  
19 include a certificate of eligibility issued pursuant to  
20 this section. A taxpayer shall not be allowed to claim the tax  
21 credit for the same taxable year the taxpayer has claimed the  
22 volunteer emergency medical services income tax credit provided  
23 by Section 1 of this 2025 act.

24 F. That portion of the tax credit that exceeds a  
25 taxpayer's tax liability in the taxable year in which the tax

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1 credit is claimed shall be refunded.

2 G. The department shall include the tax credit in  
3 the tax expenditure budget compiled pursuant to Section 7-1-84  
4 NMSA 1978.

5 H. As used in this section:

6 (1) "eligible volunteer firefighter" means a  
7 firefighter who is listed as an active member on the rolls of a  
8 fire department certified by the state fire marshal's office  
9 and who provides firefighter services as an unpaid volunteer;  
10 and

11 (2) "to volunteer" includes responding to a  
12 call, being on duty and participating in firefighter training."

13 SECTION 3. DELAYED REPEAL.--This act is repealed  
14 effective January 1, 2035.

15 SECTION 4. APPLICABILITY.--The provisions of this act  
16 apply to taxable years beginning on or after January 1, 2025.