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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 volunteers in New Mexico with an emergency medical service agency or ambulance certified by the bureau at least fifty-two times in a taxable year may claim a tax credit against the taxpayer's tax liability for that

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1 taxable year imposed pursuant to the Income Tax Act. The tax  
2 credit provided in this section may be referred to as the  
3 "volunteer emergency medical services income 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 in New Mexico with an emergency  
14 medical service agency or ambulance certified by the bureau at  
15 least fifty-two times in the taxable year. Completed  
16 applications shall be considered in the order received.

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

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1 pursuant to this subsection in an electronic format at  
2 regularly agreed-upon intervals.

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

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

14 G. As used in this section:

15 (1) "bureau" means the emergency medical  
16 systems bureau of the public health division of the department  
17 of health;

18 (2) "eligible emergency medical services  
19 volunteer" means a person who is licensed by the bureau and who  
20 functions within the emergency medical services system to  
21 provide initial emergency medical services as an unpaid  
22 volunteer with an emergency medical service agency or ambulance  
23 certified by the bureau;

24 (3) "emergency medical services" means the  
25 services rendered in response to an individual's need for

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1 immediate medical care to prevent loss of life or aggravation  
2 of physical or psychological illness or injury;

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

7 (5) "to volunteer" includes responding to  
8 requests for emergency medical service or providing in a day at  
9 least one hour of on-duty volunteer station time."

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

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

13 A. Prior to taxable year 2035, a taxpayer who is  
14 not a dependent of another individual, is an eligible volunteer  
15 firefighter and volunteers in New Mexico with a fire department  
16 approved by the state fire marshal's office at least fifty-two  
17 times in a taxable year may claim a tax credit against the  
18 taxpayer's tax liability for that taxable year imposed pursuant  
19 to the Income Tax Act. The tax credit provided in this section  
20 may be referred to as the "volunteer firefighter income tax  
21 credit".

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

24 C. A taxpayer who seeks to claim the tax credit  
25 provided by this section shall apply for certification of

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1 eligibility from the state fire marshal's office on forms and  
2 in the manner prescribed by that office. The application shall  
3 include proof that the taxpayer was an active volunteer for the  
4 entire taxable year for which the credit is being claimed and  
5 volunteered in New Mexico with a fire department approved by  
6 the state fire marshal's office at least fifty-two times in the  
7 taxable year. Completed applications shall be considered in  
8 the order received.

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

20 E. To receive the tax credit provided by this  
21 section, a taxpayer shall claim the credit on forms and  
22 in the manner prescribed by the department. The claim shall  
23 include a certificate of eligibility issued pursuant to  
24 this section. A taxpayer shall not be allowed to claim the tax  
25 credit for the same taxable year the taxpayer has claimed the

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1 volunteer emergency medical services income tax credit provided  
2 by Section 1 of this 2025 act.

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

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

9 H. As used in this section:

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

15 (2) "to volunteer" includes responding to  
16 requests for a fire department service and providing in a day  
17 at least one hour of on-duty station time."

18 SECTION 3. DELAYED REPEAL.--This act is repealed  
19 effective January 1, 2035.

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