

underscored material = new  
[bracketed material] = delete

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

SENATE BILL 497

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Mark Boitano

AN ACT

RELATING TO TAXATION; ENACTING AN INCOME TAX CREDIT FOR  
COMPLETION OF PREMARITAL EDUCATION OR MARRIAGE MAINTENANCE  
PROGRAMS.

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] CREDIT--PREMARITAL EDUCATION OR MARRIAGE  
MAINTENANCE PROGRAMS. --

A. A resident who files an individual New Mexico  
income tax return and who is not a dependent of another  
individual may claim a credit in the amount of one hundred  
dollars (\$100) for completion of a premarital education or  
marriage maintenance program in the taxable year for which the  
credit is claimed.

underscored material = new  
[bracketed material] = delete

1           B. The credit provided in this section may only be  
2 deducted from the taxpayer's New Mexico income tax liability  
3 for the taxable year.

4           C. A husband and wife who file separate returns  
5 for a taxable year in which they could have filed a joint  
6 return may each claim only one-half of the credit provided  
7 under this section that would have been allowed on a joint  
8 return.

9           D. The credit provided in this section may be  
10 claimed only for a premarital education or marriage  
11 maintenance program:

12                   (1) that provides a minimum of six hours of  
13 education or counseling in no less than three separate  
14 sessions;

15                   (2) is conducted by an official  
16 representative of a religious institution or his designee or a  
17 person who is licensed or certified pursuant to state law as a  
18 marriage and family therapist, a psychiatrist, a psychologist,  
19 a professional clinical mental health counselor, an  
20 independent social worker or a certified family life educator;  
21 and

22                   (3) for which the taxpayer has received  
23 written certification verifying completion in a form  
24 determined by the department. "

25           Section 2. APPLICABILITY.--The provisions of this act

. 133969. 1

underscored material = new  
[bracketed material] = delete

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

apply to taxable years beginning on or after January 1, 2001.

- 3 -