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HOUSE BILL 231

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Marsha Atkin

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

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apply to taxable years beginning on or after January 1, 2002.

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