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HOUSE BILL 754

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Avon W. Wilson

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

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underscored material = new
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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 for
5 a taxable year in which they could have filed a joint return
6 may each claim only one-half of the credit provided under this
7 section that would have been allowed on a joint return.

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

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

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

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

24 Section 2. APPLICABILITY. -- The provisions of this act
25 apply to taxable years beginning on or after January 1, 2003.

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