

AN ACT

RELATING TO MILITARY AFFAIRS; CHANGING ELIGIBILITY  
REQUIREMENTS FOR ASSISTANCE TO NATIONAL GUARD MEMBERS AND  
THEIR FAMILIES; DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

**SECTION 1.** Section 7-1-6.50 NMSA 1978 (being Laws 2005,  
Chapter 220, Section 1, as amended) is amended to read:

"7-1-6.50. DISTRIBUTION--CONTRIBUTIONS FOR NATIONAL  
GUARD MEMBER AND FAMILY ASSISTANCE.--A distribution pursuant  
to Section 7-1-6.1 NMSA 1978 shall be made to the department  
of military affairs in an amount equal to the money designated  
pursuant to the Income Tax Act as contributions for assistance  
to members of the New Mexico national guard deployed overseas  
for a period of thirty or more consecutive days and to their  
families. The department of military affairs shall deposit  
the money in a temporary suspense account for distribution to  
members of the New Mexico national guard and to their  
families."

**SECTION 2.** Section 7-2-30.3 NMSA 1978 (being Laws 2005,  
Chapter 220, Section 2) is amended to read:

"7-2-30.3. OPTIONAL DESIGNATION OF TAX REFUND  
CONTRIBUTION--NATIONAL GUARD MEMBER AND FAMILY ASSISTANCE.--

A. Except as otherwise provided in Subsection C of  
this section, an individual whose state income tax liability

after application of allowable credits and tax rebates in a year is lower than the amount of money held by the department to the credit of the individual for that tax year may designate a portion of the income tax refund due to the individual to be contributed for assistance to members of the New Mexico national guard activated for overseas service and to their families. In the case of a joint return, both individuals must make such a designation.

B. The department shall revise the state income tax form to allow the designation of such contributions in the following form:

"National Guard Member and Family Assistance - Check  if you wish to contribute a part or all of your tax refund for assistance to members of the New Mexico national guard activated for overseas service and to their families. Enter here \$\_\_\_\_\_ the amount of your contribution.".

C. The provisions of this section do not apply to income tax refunds subject to interception under the provisions of the Tax Refund Intercept Program Act, and any designation made under the provisions of this section to such refunds is void."

**SECTION 3.** EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately. \_\_\_\_\_

