HOUSE BILL 185

52ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2016

INTRODUCED BY

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AN ACT

RELATING TO THE VETERANS' NATIONAL CEMETERY FUND; CHANGING THE
NAME OF THE VETERANS' NATIONAL CEMETERY FUND TO THE VETERANS'
STATE CEMETERY FUND; REMOVING A REQUIREMENT THAT CERTAIN EXCESS
AMOUNTS IN THE FUND BE DISTRIBUTED TO THE SUBSTANCE ABUSE
EDUCATION FUND; REMOVING LANGUAGE FOR A CONTINGENCY THAT HAS
ALREADY OCCURRED; AMENDING AND REPEALING SECTIONS OF THE NMSA
1978.

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

     SECTION 1. Section 7-1-6.18 NMSA 1978 (being Laws 1987,
Chapter 257, Section 1, as amended) is amended to read:

     "7-1-6.18. DISTRIBUTION--VETERANS' [NATIONAL] STATE
CEMETERY FUND.--[Upon a certification by the state board of
finance that the city of Santa Fe grants and conveys additional
acreage for the Santa Fe national cemetery] A distribution

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pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the veterans' [national] state cemetery fund of the amounts designated pursuant to Section 7-2-28 NMSA 1978 as contributions to that fund [provided that when the sum of contributions received on or after January 1, 1988 equals one million seventy thousand dollars ($1,070,000), any contributions received in excess of that amount shall be distributed to the substance abuse education fund]after the city of Santa Fe has received the balance of tax refund contributions in the amount of one million seventy thousand dollars ($1,070,000)."

SECTION 2. Section 7-2-28 NMSA 1978 (being Laws 1987, Chapter 257, Section 3, as amended) is amended to read:

"7-2-28. OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION.--

A. Any individual whose state income tax liability in any year is lower than the amount of money held by the department to the credit of such individual for that tax year may designate any portion of the income tax refund due to be paid into the veterans' [national] state cemetery fund. In the case of a joint return, both individuals must make such designation.

B. The secretary shall revise the state income tax form to allow the designation by individual taxpayers of such contributions in substantially the following form:

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"New Mexico Veterans' [National] State Cemetery Fund--
Check [ ] if you wish to contribute a part or all of your
tax refund to the Veterans' [National] State Cemetery
Fund. Enter here $_____ the amount of your
contribution.".

 C. The provisions of this section do not apply to
refund amounts intercepted under the Tax Refund Intercept
Program Act, and any designation under the provisions of this
section with respect to such intercepted refunds is void."

 SECTION 3. Section 7-2-28.1 NMSA 1978 (being Laws 2011,
Chapter 42, Section 1) is amended to read:

 "7-2-28.1. VETERANS' [NATIONAL] STATE CEMETERY FUND--
CREATED.--The "veterans' [national] state cemetery fund" is
created as a nonreverting fund in the state treasury. The fund
consists of appropriations, gifts, grants, donations and
amounts designated pursuant to Section 7-2-28 NMSA 1978. Money
in the fund at the end of a fiscal year shall not revert to any
other fund. The veterans' services department shall administer
the fund, and money in the fund is appropriated to the
veterans' services department [to carry out the intent of
Section 7-2-27 NMSA 1978]."

 SECTION 4. REPEAL.--Section 7-2-27 NMSA 1978 (being Laws
1987, Chapter 257, Section 2) is repealed.

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