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HOUSE BILL 185

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

INTRODUCED BY

David E. Adkins

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

underscored material = new  
~~[bracketed material] = delete~~

underscored material = new  
[bracketed material] = delete

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

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

11 "7-2-28. OPTIONAL DESIGNATION OF TAX REFUND  
12 CONTRIBUTION.--

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

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

23 "New Mexico Veterans' [~~National~~] State Cemetery Fund--  
24 Check [ ] if you wish to contribute a part or all of your  
25 tax refund to the Veterans' [~~National~~] State Cemetery

1 Fund. Enter here \$ \_\_\_\_\_ the amount of your  
2 contribution."

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

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

9 "7-2-28.1. VETERANS' [~~NATIONAL~~] STATE CEMETERY FUND--  
10 CREATED--The "veterans' [~~national~~] state cemetery fund" is  
11 created as a nonreverting fund in the state treasury. The fund  
12 consists of appropriations, gifts, grants, donations and  
13 amounts designated pursuant to Section 7-2-28 NMSA 1978. Money  
14 in the fund at the end of a fiscal year shall not revert to any  
15 other fund. The veterans' services department shall administer  
16 the fund, and money in the fund is appropriated to the  
17 veterans' services department [~~to carry out the intent of~~  
18 ~~Section 7-2-27 NMSA 1978~~]."

19 SECTION 4. REPEAL.--Section 7-2-27 NMSA 1978 (being Laws  
20 1987, Chapter 257, Section 2) is repealed.