

HOUSE BILL 486

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

INTRODUCED BY

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AN ACT

RELATING TO TAXATION; PROVIDING FOR AN OPTIONAL TAX REFUND
CONTRIBUTION TO THE CIVIL LEGAL SERVICES FUND.

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] OPTIONAL DESIGNATION OF TAX REFUND
CONTRIBUTION--CIVIL LEGAL SERVICES FUND.--

A. An individual whose state income tax liability
after application of allowable credits and tax rebates in any
year is lower than the amount of money held by the department
to the credit of that individual for that tax year may
designate a portion of the income tax refund due to the
individual to be paid to the civil legal services fund to help
provide a full range of free legal services in noncriminal

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1 matters to low-income persons living in New Mexico. In the
2 case of a joint return, both individuals must make that
3 designation for the contribution to be made.

4 B. The department shall revise the state income tax
5 form to allow the designation of a contribution in the
6 following form:

7 "Civil Legal Services Program - Check [] if you wish to
8 contribute a part or all of your tax refund to the Civil Legal
9 Services Fund to carry out the civil legal services program for
10 low-income persons. Enter here \$ _____ the amount of your
11 contribution."

12 C. The provisions of this section do not apply to
13 an income tax refund subject to interception under the
14 provisions of the Tax Refund Intercept Program Act, and a
15 designation made pursuant to the provisions of this section to
16 that refund is void."

17 SECTION 2. APPLICABILITY.--The provisions of this act
18 apply to taxable years beginning on or after January 1, 2017.