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HOUSE BILL 47

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Debbie A. Rodella and Carlos R. Cisneros
and Harry Garcia and David E. Adkins

FOR THE MILITARY AND VETERANS' AFFAIRS COMMITTEE

AN ACT

RELATING TO MILITARY AFFAIRS; CHANGING THE ELIGIBILITY
REQUIREMENTS FOR NATIONAL GUARD MEMBERS TO RECEIVE ASSISTANCE
FROM INCOME TAX REFUND CONTRIBUTIONS.

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 Section 7-2-30.3 NMSA 1978 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

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1 affairs shall deposit the money in a temporary suspense account
2 for distribution to members of the New Mexico national guard
3 and to their families."

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

6 "7-2-30.3. OPTIONAL DESIGNATION OF TAX REFUND
7 CONTRIBUTION--NATIONAL GUARD MEMBER AND FAMILY ASSISTANCE.--

8 A. Except as otherwise provided in Subsection C of
9 this section, an individual whose state income tax liability
10 after application of allowable credits and tax rebates in a
11 year is lower than the amount of money held by the department
12 to the credit of the individual for that tax year may designate
13 a portion of the income tax refund due to the individual to be
14 contributed for assistance to members of the New Mexico
15 national guard [~~activated for overseas service~~] and to their
16 families. In the case of a joint return, both individuals must
17 make such a designation.

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

21 "National Guard Member and Family Assistance - Check
22 if you wish to contribute a part or all of your tax refund
23 for assistance to members of the New Mexico national guard
24 [~~activated for overseas service~~] and to their families.

25 Enter here \$ _____ the amount of your contribution."

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

6 SECTION 3. EFFECTIVE DATE.--The effective date of the
7 provisions of this act is July 1, 2018.

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