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SENATE BILL 11

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SPECIAL SESSION, 2020

INTRODUCED BY

Michael Padilla

AN ACT

RELATING TO TAXATION; CREATING AN INCOME TAX EXEMPTION FOR
TAXABLE YEAR 2020 FOR FIRST RESPONDERS.

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]~~ EXEMPTION--FIRST RESPONDERS.--

A. A taxpayer who is a first responder may claim an
exemption from income includable in an amount not to exceed
twenty percent of the individual's net income received as a
first responder for taxable year 2020.

B. Prior to claiming the exemption provided by this
section, a taxpayer shall apply to the department on forms and
in a manner required by the department for certifying that the
taxpayer is a first responder for purposes of this section.

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C. As used in this section, "first responder" means a person referred to as a first responder in any executive order issued by the governor in 2020 relating to the coronavirus disease 2019 pandemic."