

<b>LFC Requester:</b>	<b>Brendon Gray</b>
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**AGENCY BILL ANALYSIS - 2025 REGULAR SESSION**

**WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO**  
[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)  
*(Analysis must be uploaded as a PDF)*

**SECTION I: GENERAL INFORMATION**

*{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*

**Date Prepared:** 20 FEB 2025 *Check all that apply:*  
**Bill Number:** SB 473 Original  Correction   
 Amendment  Substitute

**Sponsor:** Carrie Hamblen and Leo Jaramillo **Agency Name and Code** 790 – Department of Public Safety  
**Short Title:** Income Tax credit SAR **Person Writing** Major Lorenzo Aguirre  
**Title:**  **Phone:** 505-216-8331 **Email:** Lorenzo.aguirre@dps.nmnm.gov

**SECTION II: FISCAL IMPACT**

**APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY25	FY26		
NFI	NFI	N/A	N/A

(Parenthesis ( ) indicate expenditure decreases)

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY25	FY26	FY27		
NFI	NFI	NFI	N/A	N/A

(Parenthesis ( ) indicate revenue decreases)

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)**

	FY25	FY26	FY27	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>	NFI	NFI	NFI	NFI	N/A	N/A

(Parenthesis ( ) Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:  
 Duplicates/Relates to Appropriation in the General Appropriation Act

### **SECTION III: NARRATIVE**

#### **BILL SUMMARY**

Senate Bill 473 (SB473) for taxable years 2025 through 2034, grants a refundable personal income tax credit of (a) \$500 if the taxpayer volunteers for search and rescue missions in a taxable year from 6 to eleven times or a total of between 60 and 120 hours or (b) \$1,000 if the taxpayer volunteers 12 or more times or a total of at least 120 hours.

#### **FISCAL IMPLICATIONS**

No fiscal impact to DPS.

#### **SIGNIFICANT ISSUES**

This could present some challenges due to the unequal distribution of SAR missions across the state. Primarily, only Search and Rescue teams in the Metro/Bernalillo County area would benefit from this tax credit, as they would meet the criteria. Smaller towns and rural areas, on the other hand, have fewer deployments and would likely not qualify.

In terms of missions or hours worked it would be more advantageous to establish a minimum of 60 to 120 hours rather than setting a specific requirement for the number of deployments or missions.

#### **PERFORMANCE IMPLICATIONS**

No performance implications to DPS.

The bill promotes volunteerism among New Mexico residents by providing a tangible financial incentive to those who contribute their time and effort to search and rescue missions. Volunteers are vital to the state's ability to respond to emergencies, and this bill recognizes their contributions with a tax credit. This could help recruit more individuals into volunteer roles, increasing the capacity for search and rescue operations across the state.

Volunteer search and rescue teams often collaborate with local law enforcement, state agencies, and other organizations. This bill can encourage collaboration and coordination between DPS and other local search and rescue teams, making responses more efficient. It further strengthens relationships with community members who have a vested interest in the safety of their peers, fostering a collective effort to protect and aid the public.

New Mexico faces a variety of natural disasters and unique terrain that require the constant availability of search and rescue services. By supporting volunteers, the state bolsters its capacity to respond to these challenges, ultimately contributing to the overall safety and well-being of its residents.

#### **ADMINISTRATIVE IMPLICATIONS**

No administrative implications to DPS.

#### **CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

No conflict, duplication, companionship or relationship to DPS.

#### **TECHNICAL ISSUES**

No technical issues to DPS.

#### **OTHER SUBSTANTIVE ISSUES**

No other substantive issues to DPS.

#### **ALTERNATIVES**

Not applicable as no impact to DPS.

**WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

Status Quo will remain.

**AMENDMENTS**

None at this time.