

The Legislature
of the
State of New Mexico

52nd Legislature, 1st Session

LAWS 2015

CHAPTER 150

HOUSE BILL 327, as amended

with emergency clause

EMERGENCY
CLAUSE

Introduced by

REPRESENTATIVE JOHN L. ZIMMERMAN

REPRESENTATIVES YVETTE HERRELL,
LARRY A. LARRAÑAGA, MONICA YOUNGBLOOD,
SHARON CLAHCHISCHILLIAGE, RICK LITTLE,
CATHRYNN NOVICH BROWN, TIM D. LEWIS,
CONRAD D. JAMES, LARRY R. SCOTT,
JANE E. POWDRELL-CULBERT, JASON C. HARPER,
BRIAN F. EGOLF, JEFF STEINBORN,
KELLY K. FAJARDO, JAMES G. TOWNSEND,
DAVID M. GALLEGOS AND DENNIS J. ROCH



CHAPTER 150

AN ACT

RELATING TO MILITARY AFFAIRS; CHANGING ELIGIBILITY
REQUIREMENTS FOR ASSISTANCE TO NATIONAL GUARD MEMBERS AND
THEIR FAMILIES; DECLARING AN EMERGENCY.

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

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

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

A. Except as otherwise provided in Subsection C of
this section, an individual whose state income tax liability

1 after application of allowable credits and tax rebates in a
2 year is lower than the amount of money held by the department
3 to the credit of the individual for that tax year may
4 designate a portion of the income tax refund due to the
5 individual to be contributed for assistance to members of the
6 New Mexico national guard activated for overseas service and
7 to their families. In the case of a joint return, both
8 individuals must make such a designation.

9 B. The department shall revise the state income
10 tax form to allow the designation of such contributions in the
11 following form:

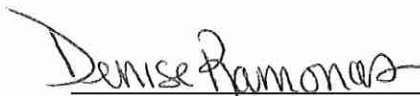
12 "National Guard Member and Family Assistance - Check
13 if you wish to contribute a part or all of your tax
14 refund for assistance to members of the New Mexico
15 national guard activated for overseas service and to
16 their families. Enter here \$_____ the amount of your
17 contribution.".

18 C. The provisions of this section do not apply to
19 income tax refunds subject to interception under the
20 provisions of the Tax Refund Intercept Program Act, and any
21 designation made under the provisions of this section to such
22 refunds is void."

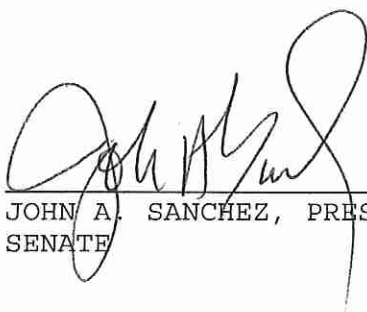
23 **SECTION 3. EMERGENCY.**--It is necessary for the public
24 peace, health and safety that this act take effect
25 immediately. _____



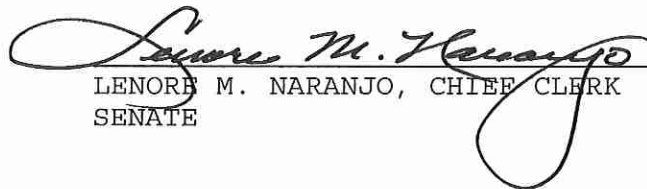
DON TRIPP, SPEAKER
HOUSE OF REPRESENTATIVES



DENISE RAMONAS, CHIEF CLERK
HOUSE OF REPRESENTATIVES

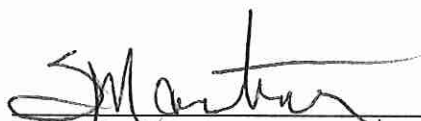


JOHN A. SANCHEZ, PRESIDENT
SENATE



LENORE M. NARANJO, CHIEF CLERK
SENATE

Approved by me this 10th day of April, 2015



SUSANA MARTINEZ, GOVERNOR
STATE OF NEW MEXICO