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AN ACT

RELATING TO ANIMALS; CREATING THE HORSE SHELTER RESCUE FUND;
CREATING AN OPTIONAL DESIGNATION FOR A PERSONAL INCOME TAX
CONTRIBUTION FOR THE HORSE SHELTER RESCUE FUND; MAKING AN
APPROPRIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. A new section of The Livestock Code is
enacted to read:

"HORSE SHELTER RESCUE FUND--CREATED.--

A. The "horse shelter rescue fund" is created as a
nonreverting fund in the state treasury. The fund consists
of appropriations, gifts, grants, donations and amounts
designated pursuant to Section 2 of this 2013 act. The board
shall administer the fund, and money in the fund is
appropriated to the board to carry out the intent of aiding
horse rescues and homeless horses in the state.

B. The board shall establish by rule the
distribution of funds from the horse shelter rescue fund to
horse rescue and retirement facilities registered by the
board pursuant to Section 77-2-30 NMSA 1978, taking into
consideration the number of horses being cared for in each
facility and the need of each facility."

SECTION 2. A new section of the Income Tax Act is
enacted to read:

1 "OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--HORSE
2 SHELTER RESCUE FUND.--

3 A. Any individual whose state income tax liability
4 after application of allowable credits and tax rebates in any
5 year is lower than the amount of money held by the department
6 to the credit of such individual for that tax year may
7 designate any portion of the income tax refund due to the
8 individual to be paid to the horse shelter rescue fund. In
9 the case of a joint return, both individuals must make such a
10 designation.

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

14 "Horse Shelter Rescue Fund - Check [] if you wish
15 to contribute a part or all of your tax refund to
16 the horse shelter rescue fund. Enter here
17 \$_____ the amount of your 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. APPLICABILITY.--The provisions of this act
24 apply to taxable years beginning on or after January 1, 2013.==