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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 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, as amended) 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
after application of allowable credits and tax rebates in a

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

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

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

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

21 SECTION 3. EFFECTIVE DATE.--The effective date of the
22 provisions of this act is July 1, 2018. _____