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AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;
PROVIDING FOR THE OPTIONAL DESIGNATION OF A TAX REFUND
CONTRIBUTION TO THE SEXUAL ASSAULT EXAMINATION KIT PROCESSING
GRANT FUND AND THE DEPARTMENT OF HEALTH TO PROVIDE SEXUAL
ASSAULT SERVICES; ESTABLISHING THE SEXUAL ASSAULT EXAMINATION
KIT PROCESSING GRANT PROGRAM; PROVIDING POWERS AND DUTIES;
CREATING A FUND.

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:

"OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--SEXUAL
ASSAULT EXAMINATION KIT PROCESSING GRANT FUND--SEXUAL ASSAULT
SERVICES.--

A. An individual whose state income tax liability
after application of allowable credits and tax rebates in any
year is lower than the amount of money held by the department
to the credit of that individual for that tax year may
designate a portion of the income tax refund due to the
individual to be paid to the sexual assault examination kit
processing grant fund for the department of public safety to
award grants to law enforcement agencies for the processing
of sexual assault examination kits and to the department of
health to fund sexual assault services provided by sexual

1 assault service providers. In the case of a joint return,
2 both individuals must make that designation.

3 B. The department shall revise the state income
4 tax form to allow the designation of a contribution in the
5 following form:

6 "Sexual Assault Examination Kit Processing Grant Fund
7 and Sexual Assault Services - Check [] if you wish to
8 contribute a part or all of your tax refund to the Sexual
9 Assault Examination Kit Processing Grant Fund for the
10 processing of sexual assault examination kits and to the
11 Department of Health for the provision of sexual assault
12 services by sexual assault service providers. Enter here
13 \$_____ the amount of your contribution."

14 C. Instructional materials shall provide that
15 contributions to the sexual assault examination kit
16 processing grant fund may be made directly to the department
17 of public safety and contributions to fund sexual assault
18 services by sexual assault service providers may be made
19 directly to the department of health.

20 D. The provisions of this section do not apply to
21 an income tax refund subject to interception under the
22 provisions of the Tax Refund Intercept Program Act, and a
23 designation made pursuant to the provisions of this section
24 to that refund is void.

25 E. The department shall distribute the tax refund

1 contributions pursuant to this section as follows:

2 (1) fifty percent to the state treasury for
3 credit to the sexual assault examination kit processing grant
4 fund for distribution by the department of public safety to
5 law enforcement agencies pursuant to the sexual assault
6 examination kit processing grant program; and

7 (2) fifty percent to the department of
8 health to fund sexual assault services provided by sexual
9 assault service providers."

10 SECTION 2. SEXUAL ASSAULT EXAMINATION KIT PROCESSING
11 GRANT PROGRAM--POWERS AND DUTIES--SEXUAL ASSAULT EXAMINATION
12 KIT PROCESSING GRANT FUND CREATED.--

13 A. As used in this section:

14 (1) "department" means the department of
15 public safety; and

16 (2) "grant program" means the sexual assault
17 examination kit processing grant program established pursuant
18 to this section.

19 B. The department shall establish and administer a
20 grant program to award funds to state and local law
21 enforcement agencies for the processing of sexual assault
22 examination kits.

23 C. Grant funds may be used only for the processing
24 by a state or municipal crime laboratory of biological
25 evidence that was collected in relation to a sexual assault.

1 D. The department:

2 (1) shall establish:

3 (a) grant program application
4 procedures;

5 (b) guidelines for the grant amounts to
6 be awarded; and

7 (c) criteria for evaluating grant
8 program applications; and

9 (2) may establish additional eligibility
10 criteria for grant program applications.

11 E. Annually, on or before January 1, the
12 department shall provide a report to the taxation and revenue
13 department detailing the results and performance of the grant
14 program.

15 F. The "sexual assault examination kit processing
16 grant fund" is created in the state treasury. The fund
17 consists of voluntary tax refund contributions, gifts, grants
18 and donations. Balances remaining in the fund at the end of
19 a fiscal year shall not revert to any other fund. The
20 department shall administer the fund, and money in the fund
21 is subject to appropriation by the legislature to the
22 department to administer the grant program. Disbursements
23 from the fund shall be made by warrant of the secretary of
24 finance and administration pursuant to vouchers signed by the
25 secretary of public safety or the secretary's authorized

1 representative.

2 G. A person may make a gift or donation to the
3 sexual assault examination kit processing grant fund through
4 the department.

5 SECTION 3. DELAYED REPEAL.--Section 1 of this act is
6 repealed effective January 1, 2023.

7 SECTION 4. APPLICABILITY.--The provisions of Section 1
8 of this act apply to taxable years beginning on or after
9 January 1, 2017.

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