

1 SENATE BILL 483

2 **47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005**

3 INTRODUCED BY

4 Gay G. Kernan

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10 AN ACT

11 RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A  
12 PERSONAL INCOME TAX CONTRIBUTION FOR AMYOTROPHIC LATERAL  
13 SCLEROSIS RESEARCH; CREATING THE AMYOTROPHIC LATERAL SCLEROSIS  
14 RESEARCH FUND; PROVIDING FOR A DISTRIBUTION; MAKING AN  
15 APPROPRIATION.

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

18 Section 1. A new section of the Tax Administration Act is  
19 enacted to read:

20 "[NEW MATERIAL] DISTRIBUTION--CONTRIBUTIONS TO DEPARTMENT  
21 OF HEALTH--AMYOTROPHIC LATERAL SCLEROSIS RESEARCH.--A  
22 distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be  
23 made to the amyotrophic lateral sclerosis research fund in an  
24 amount equal to the money designated pursuant to the Income Tax  
25 Act as contributions to the amyotrophic lateral sclerosis

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1 research fund."

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

4 "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND  
5 CONTRIBUTION--AMYOTROPHIC LATERAL SCLEROSIS RESEARCH FUND.--

6 A. Except as otherwise provided in Subsection C of  
7 this section, any individual whose state income tax liability  
8 after application of allowable credits and tax rebates in any  
9 year is lower than the amount of money held by the department  
10 to the credit of such individual for that tax year may  
11 designate any portion of the income tax refund due to the  
12 individual to be paid to the amyotrophic lateral sclerosis  
13 research fund. In the case of a joint return, both individuals  
14 must make such a designation.

15 B. The department shall revise the state income tax  
16 form to allow the designation of such contributions in the  
17 following form:

18 "Amyotrophic Lateral Sclerosis Research Fund - Check   
19 if you wish to contribute a part or all of your tax  
20 refund to the amyotrophic lateral sclerosis research  
21 fund for amyotrophic lateral sclerosis (Lou Gehrig's  
22 disease) research. Enter here \$ \_\_\_\_\_ the amount  
23 of your contribution."

24 C. The provisions of this section do not apply to  
25 income tax refunds subject to interception under the provisions

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1 of the Tax Refund Intercept Program Act, and any designation  
2 made under the provisions of this section to such refunds is  
3 void."

4 Section 3. [NEW MATERIAL] AMYOTROPHIC LATERAL SCLEROSIS  
5 RESEARCH FUND.--The "amyotrophic lateral sclerosis research  
6 fund" is created in the state treasury. The fund shall consist  
7 of distributions made to the fund pursuant to the Tax  
8 Administration Act. Money in the fund is appropriated to the  
9 board of regents of the university of New Mexico for  
10 amyotrophic lateral sclerosis research. Disbursements from the  
11 fund shall be by warrant of the secretary of finance and  
12 administration upon vouchers signed by the president of the  
13 university of New Mexico. Money in the fund shall revert to  
14 the general fund at the end of a fiscal year.

15 Section 4. APPLICABILITY.--The provisions of this act  
16 apply to taxable years beginning on or after January 1, 2005.