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SENATE BILL 1033

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Kent L. Cravens

AN ACT

RELATING TO TAXATION; PROVIDING AN INCOME TAX DEDUCTION FOR
EXPENSES RELATED TO VOLUNTARY INSTALLATION OF AN IGNITION
INTERLOCK DEVICE INCURRED BY TAXPAYERS OR THEIR DEPENDENTS.

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:

"~~[NEW MATERIAL]~~ DEDUCTION--EXPENSES RELATED TO VOLUNTARY
INSTALLATION OF AN IGNITION INTERLOCK DEVICE.--

A. Except as provided in Subsection C of this
section, a taxpayer may claim a deduction from net income in an
amount not to exceed one thousand five hundred dollars (\$1,500)
of expenses for voluntary installation of an ignition interlock
device, including the cost of the device and the cost of
installation, incurred during the taxable year by the taxpayer

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1 as a result of the taxpayer's voluntary installation of an
2 ignition interlock device in a vehicle registered in New Mexico
3 to the taxpayer or the taxpayer's dependent.

4 B. A husband and wife who file separate returns for
5 a taxable year in which they could have filed a joint return
6 may each claim only one-half of the deduction provided by this
7 section that would have been allowed on a joint return.

8 C. The provisions of this section do not apply to
9 ignition interlock devices installed pursuant to a court order.

10 D. For the purposes of this section:

11 (1) "dependent" means "dependent" as defined
12 by Section 152 of the Internal Revenue Code, as that section
13 may be amended or renumbered; and

14 (2) "ignition interlock device" means a
15 device, approved by the traffic safety bureau of the department
16 of transportation, that prevents the operation of a motor
17 vehicle by an intoxicated or impaired person."