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HOUSE BILL 633

**48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008**

INTRODUCED BY

Janice E. Arnold-Jones

AN ACT

RELATING TO EDUCATION; CREATING THE NEW MEXICO 2012 PROJECT TO  
PROVIDE SUBJECT-MATTER EXPERT VOLUNTEERS FOR PUBLIC SCHOOLS;  
PROVIDING FOR AN INCOME TAX CREDIT FOR VOLUNTEERS; MAKING  
APPROPRIATIONS.

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

Section 1. [NEW MATERIAL] NEW MEXICO STATE UNIVERSITY--  
NEW MEXICO 2012 PROJECT.--

A. The "New Mexico 2012 project" is created at New  
Mexico state university as a web-based, short-term  
collaboration between public schools and subject-matter  
experts, known as "New Mexico 2012 volunteers", who volunteer  
to teach mathematics and science subjects in the public schools  
or mentor public school teachers in those subjects. The  
purpose of the project is to use the expertise of subject-

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1 matter experts to improve the knowledge, competence and  
2 confidence of public school students and teachers in  
3 mathematics and science. New Mexico 2012 volunteers may assist  
4 in the classroom or serve as mentors for teachers.

5 B. A New Mexico 2012 volunteer may be a  
6 mathematician, scientist or engineer who qualifies by both  
7 education and experience as an expert in the subject in which  
8 the volunteer proposes to teach public school students or  
9 mentor teachers. In addition, a New Mexico 2012 volunteer  
10 shall receive pedagogical training approved by the mathematics  
11 and science advisory council.

12 C. New Mexico state university shall qualify each  
13 proposed New Mexico 2012 volunteer by validating the  
14 volunteer's credentials as a subject-matter expert and the  
15 receipt of the required pedagogical training.

16 D. A school principal shall approve the use of a  
17 New Mexico 2012 volunteer in the classroom. A teacher who  
18 proposes to use a New Mexico 2012 volunteer shall ensure that  
19 any lectures or other assistance meet the public education  
20 department's content standards.

21 E. The school principal shall validate and submit  
22 to New Mexico state university the hours that a New Mexico  
23 2012 volunteer spent volunteering in the classroom or in  
24 mentoring one or more teachers. The university shall  
25 accumulate a New Mexico 2012 volunteer's time into ten-hour

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1 blocks of time and shall prepare certification of hours  
2 volunteered and the number of blocks of time that the volunteer  
3 may use to claim a tax credit as provided in Section 2 of this  
4 2008 act.

5 F. A New Mexico 2012 volunteer is entitled to  
6 receive per diem and mileage as provided for state employees in  
7 the Per Diem and Mileage Act. New Mexico state university  
8 shall establish how volunteers document requests for per diem  
9 and mileage.

10 G. New Mexico state university shall monitor and  
11 evaluate the efficacy of the program and shall report annually  
12 to the mathematics and science advisory council.

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

15 "[NEW MATERIAL] NEW MEXICO 2012 VOLUNTEER TAX CREDIT--  
16 QUALIFYING--AMOUNT OF CREDIT.--

17 A. For taxable years 2008 through 2012, a taxpayer  
18 who files an individual New Mexico income tax return who is a  
19 qualified New Mexico 2012 volunteer as provided in Section 1 of  
20 this 2008 act may claim a credit against the tax liability  
21 imposed by the Income Tax Act. The credit provided in this  
22 section may be referred to as the "New Mexico 2012 volunteer  
23 tax credit".

24 B. A taxpayer may claim and the department may  
25 allow a New Mexico 2012 volunteer tax credit of one hundred

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1 dollars (\$100) for each ten-hour block of time spent  
2 volunteering in the public schools, up to a maximum of fifty  
3 hours and five hundred dollars (\$500). A credit may not be  
4 claimed for a partial block of time. A taxpayer may apply the  
5 credit against the taxpayer's income tax liability for the  
6 taxable year in which the credit is earned. New Mexico state  
7 university shall issue a certificate of qualification and  
8 volunteer hours that shall be filed with the taxpayer's income  
9 tax return. A taxpayer may claim the New Mexico 2012 volunteer  
10 tax credit for a maximum of five years."

11 Section 3. APPROPRIATIONS.--The following amounts are  
12 appropriated from the general fund to the board of regents of  
13 New Mexico state university for expenditure in fiscal years  
14 2008 and 2009 for the following purposes, and any unexpended or  
15 unencumbered balance remaining at the end of fiscal year 2009  
16 shall revert to the general fund:

17 A. one hundred thousand dollars (\$100,000) to  
18 reimburse travel and per diem expenses of New Mexico 2012  
19 volunteers while serving as subject-matter expert volunteers in  
20 the public schools;

21 B. eighty thousand dollars (\$80,000) to recognize  
22 public schools that participate in the New Mexico 2012 project;  
23 provided that awards shall be limited to one thousand dollars  
24 (\$1,000) per school, per year; shall be based on rules and  
25 criteria established by the mathematics and science advisory

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1 council; and shall relate directly to the use of New Mexico  
2 2012 volunteers; and

3 C. sixty thousand dollars (\$60,000) to provide  
4 technical and administrative support to the New Mexico 2012  
5 project, including web site support and developing and  
6 maintaining a web-based program to validate information for use  
7 by project volunteers when claiming a New Mexico 2012 tax  
8 credit.