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HOUSE BILL 103

**49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010**

INTRODUCED BY

Edward C. Sandoval

FOR THE MILITARY AND VETERANS' AFFAIRS COMMITTEE

AN ACT

RELATING TO VETERANS' AFFAIRS; CREATING THE VETERANS' NATIONAL  
CEMETERY FUND; MAKING AN APPROPRIATION.

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

Section 1. A new section of Chapter 7, Article 2 NMSA  
1978 is enacted to read:

"[NEW MATERIAL] VETERANS' NATIONAL CEMETERY FUND--  
CREATED.--The "veterans' national cemetery fund" is created as  
a nonreverting fund in the state treasury. The fund consists  
of appropriations, gifts, grants, donations and amounts  
designated pursuant to Section 7-2-28 NMSA 1978. Money in the  
fund at the end of a fiscal year shall not revert to any other  
fund. The veterans' services department shall administer the  
fund and money in the fund is appropriated to the veterans'  
services department to carry out the intent of Section 7-2-27  
.179571.1

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1 NMSA 1978."

2 Section 2. Section 7-1-6.18 NMSA 1978 (being Laws 1987,  
3 Chapter 257, Section 1) is amended to read:

4 "7-1-6.18. DISTRIBUTION--VETERANS' NATIONAL CEMETERY  
5 FUND.--Upon a certification by the state board of finance that  
6 the city of Santa Fe grants and conveys additional acreage for  
7 the Santa Fe national cemetery, a distribution pursuant to  
8 Section 7-1-6.1 NMSA 1978 shall be made to the veterans'  
9 national cemetery fund of the amounts designated pursuant to  
10 Section 7-2-28 NMSA 1978 as contributions to that fund;  
11 provided that when the sum of contributions received on or  
12 after January 1, 1988 equals one million seventy thousand  
13 dollars (\$1,070,000), any contributions received in excess of  
14 that amount shall be distributed to the substance abuse  
15 education fund [~~if House Bill 103 of the first session of the~~  
16 ~~thirty-eighth legislature becomes law, or to the general fund~~  
17 ~~if House Bill 103 does not become law]."~~

18 Section 3. Section 7-2-28 NMSA 1978 (being Laws 1987,  
19 Chapter 257, Section 3) is amended to read:

20 "7-2-28. OPTIONAL DESIGNATION OF TAX REFUND  
21 CONTRIBUTION.--

22 A. Any individual whose state income tax liability  
23 in any year is lower than the amount of money held by the  
24 [~~taxation and revenue~~] department to the credit of such  
25 individual for that tax year may designate any portion of the

.179571.1

underscoring material = new  
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1 income tax refund due [~~him~~] to be paid into the veterans'  
2 national cemetery fund. In the case of a joint return, both  
3 individuals must make such designation.

4 B. The secretary [~~of taxation and revenue~~] shall  
5 revise the state income tax form to allow the designation by  
6 individual taxpayers of such contributions in substantially the  
7 following form:

8 "New Mexico Veterans' National Cemetery Fund--Check   
9 if you wish to contribute a part or all  
10 of your tax refund to the Veterans' National Cemetery  
11 Fund. Enter here \$ \_\_\_\_\_ the amount  
12 of your contribution."

13 C. The provisions of this section do not apply to  
14 refund amounts intercepted under the Tax Refund Intercept  
15 Program Act, and any designation under the provisions of this  
16 section with respect to such intercepted refunds is void."