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HOUSE BILL 288

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

INTRODUCED BY

Sandra D. Jeff

AN ACT

RELATING TO TAXATION; PROVIDING AN INCOME TAX DEDUCTION FOR
TEACHERS WORKING AND LIVING ON INDIAN LAND.

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--INCOME EARNED BY TEACHERS
LIVING AND TEACHING ON INDIAN LANDS.--

A. A taxpayer may claim a deduction from net income
in an amount equal to the amount of income earned by a teacher
for teaching full time at a school located on a tribe's land if
the teacher lived full time during the school year on a tribe's
land.

B. As used in this section:

(1) "bureau of Indian education school" means

1 a school located in New Mexico that is under the control of the
2 bureau of Indian education of the United States department of
3 the interior;

4 (2) "public school" means that part of a
5 school district that is a single attendance center in which
6 instruction is offered by one or more teachers and is
7 discernible as a building or group of buildings generally
8 recognized as an elementary, a middle, a junior high or a high
9 school or any combination of those and includes a charter
10 school;

11 (3) "school" means a bureau of Indian
12 education school, a public school or a tribal school;

13 (4) "teacher" means a person who holds a level
14 one, two or three-A license or a Native American language and
15 culture certificate and whose primary duty is classroom
16 instruction or the supervision, below the school principal
17 level, of an instructional program or whose duties include
18 curriculum development, peer intervention, peer coaching or
19 mentoring or serving as a resource teacher for other teachers;

20 (5) "tribal school" means a school located in
21 New Mexico that is under the control of a tribe;

22 (6) "tribe" means a federally recognized
23 Indian nation, tribe or pueblo located wholly or partially in
24 New Mexico or any of its governmental entities or subdivisions;
25 and

1 (7) "tribe's land" means the reservation,
2 pueblo grant or trust land of a tribe and property held by the
3 United States in trust jointly for the nineteen New Mexico
4 Indian pueblos pursuant to Public Law 95-232."

5 SECTION 2. APPLICABILITY.--The provisions of this act
6 apply to taxable years beginning on or after January 1, 2011.

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