

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:

"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 NMSA 1978."

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

"7-1-6.18. DISTRIBUTION--VETERANS' NATIONAL CEMETERY FUND.--Upon a certification by the state board of finance that the city of Santa Fe grants and conveys additional acreage for the Santa Fe national cemetery, a distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the veterans' national cemetery fund of the amounts designated pursuant to

Section 7-2-28 NMSA 1978 as contributions to that fund; provided that when the sum of contributions received on or after January 1, 1988 equals one million seventy thousand dollars (\$1,070,000), any contributions received in excess of that amount shall be distributed to the substance abuse education fund."

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

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

A. Any individual whose state income tax liability in any year is lower than the amount of money held by the department to the credit of such individual for that tax year may designate any portion of the income tax refund due to be paid into the veterans' national cemetery fund. In the case of a joint return, both individuals must make such designation.

B. The secretary shall revise the state income tax form to allow the designation by individual taxpayers of such contributions in substantially the following form:

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

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