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HOUSE BILL 39

**52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

INTRODUCED BY

Jim R. Trujillo

AN ACT

RELATING TO SERVICES FOR SENIORS; PROVIDING FOR AN OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTIONS DIRECTED TO PROVIDE SUPPLEMENTAL FUNDING TO ENHANCE OR EXPAND SENIOR SERVICES THROUGHOUT THE STATE; PROVIDING FOR DISTRIBUTION OF TAX REFUND CONTRIBUTIONS TO THE NORTH CENTRAL ECONOMIC DEVELOPMENT DISTRICT, WHICH IS A PLANNING DISTRICT AND COUNCIL OF GOVERNMENTS THAT IS DESIGNATED AS THE NON-METRO AREA AGENCY ON AGING.

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] FINDING--OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--SENIOR SERVICES.--

A. The legislature finds that it is in the public

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1 interest to provide additional money to enhance or expand vital  
2 services to New Mexico's elderly population. This section  
3 provides a means by which individuals may donate all or a  
4 portion of their income tax refund, through a voluntary  
5 check-off designation, to provide supplemental funding through  
6 the non-metro area agency on aging to senior service providers  
7 throughout the state. It is the intent of the legislature that  
8 this program of income tax refund check-off is supplemental to  
9 any other funding and is in no way intended to take the place  
10 of the funding that would otherwise be appropriated for this  
11 purpose.

12 B. Except as otherwise provided in Subsection D of  
13 this section, an individual whose state income tax liability  
14 after application of allowable credits and tax rebates in a  
15 year is lower than the amount of money held by the department  
16 to the credit of such individual for that tax year may  
17 designate a portion of the income tax refund due to the  
18 individual to be paid to the north central New Mexico economic  
19 development district as the non-metro area agency on aging for  
20 the provision of supplemental senior services throughout the  
21 state, including senior services provided through the city of  
22 Albuquerque/Bernalillo county area agency on aging, the Indian  
23 area agency on aging and the Navajo area agency on aging. In  
24 the case of a joint return, both individuals must make the  
25 designation.

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1           C. The department shall revise the state income tax  
2 form to allow the designation of such contributions in the  
3 following form:

4           "Supplemental Senior Services – Check [ ]  
5 if you wish to contribute a part or all  
6 of your tax refund to provide  
7 supplemental funding to enhance or expand  
8 senior services throughout the state.  
9 Enter here \$ \_\_\_\_\_ the amount of your  
10 contribution."

11           D. The provisions of this section do not apply to  
12 income tax refunds subject to interception under the provisions  
13 of the Tax Refund Intercept Program Act, and any designation  
14 made under the provisions of this section to such refunds is  
15 void.

16           E. The department shall distribute the tax refund  
17 contributions pursuant to this section to the north central  
18 economic development district, a state planning district and  
19 council of governments that serves as the non-metro area agency  
20 on aging. The non-metro area agency on aging shall establish a  
21 grant program based on need that is available to all senior  
22 service providers in the state that meet the requirements of  
23 the program. The district shall seek input from senior service  
24 providers and the other area agencies on aging in developing  
25 the grant program."

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