

1 HOUSE BILL 327

2 **52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

3 INTRODUCED BY

4 John L. Zimmerman

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10 AN ACT

11 RELATING TO MILITARY AFFAIRS; CHANGING ELIGIBILITY REQUIREMENTS
12 FOR ASSISTANCE TO NATIONAL GUARD MEMBERS AND THEIR FAMILIES;
13 MAKING THE SUSPENSE ACCOUNT NONREVERTING.

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

16 SECTION 1. Section 7-1-6.50 NMSA 1978 (being Laws 2005,
17 Chapter 220, Section 1, as amended) is amended to read:

18 "7-1-6.50. DISTRIBUTION--CONTRIBUTIONS FOR NATIONAL GUARD
19 MEMBER AND FAMILY ASSISTANCE.--A distribution pursuant to
20 Section 7-1-6.1 NMSA 1978 shall be made to the department of
21 military affairs in an amount equal to the money designated
22 pursuant to the Income Tax Act as contributions for assistance
23 to members of the New Mexico national guard [~~activated for~~
24 ~~service in the global war on terrorism~~] deployed overseas for a
25 period of thirty or more consecutive days and to their

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1 families. The department of military affairs shall deposit the
2 money in a nonreverting temporary suspense account for
3 distribution to members of the New Mexico national guard
4 [~~activated for service in the global war on terrorism~~] and to
5 their families."

6 SECTION 2. Section 7-2-30.3 NMSA 1978 (being Laws 2005,
7 Chapter 220, Section 2) is amended to read:

8 "7-2-30.3. OPTIONAL DESIGNATION OF TAX REFUND
9 CONTRIBUTION--NATIONAL GUARD MEMBER AND FAMILY ASSISTANCE.--

10 A. Except as otherwise provided in Subsection C of
11 this section, an individual whose state income tax liability
12 after application of allowable credits and tax rebates in a
13 year is lower than the amount of money held by the department
14 to the credit of the individual for that tax year may designate
15 a portion of the income tax refund due to the individual to be
16 contributed for assistance to members of the New Mexico
17 national guard activated for overseas service [~~in the global~~
18 ~~war on terrorism~~] and to their families. In the case of a
19 joint return, both individuals must make such a designation.

20 B. The department shall revise the state income tax
21 form to allow the designation of such contributions in the
22 following form:

23 "National Guard Member and Family Assistance - Check
24 if you wish to contribute a part or all of your tax refund
25 for assistance to members of the New Mexico national guard

1 activated for overseas service [~~in the global war on~~
2 ~~terrorism~~] and to their families. Enter here \$_____ the
3 amount of your contribution.".

4 C. The provisions of this section do not apply to
5 income tax refunds subject to interception under the provisions
6 of the Tax Refund Intercept Program Act, and any designation
7 made under the provisions of this section to such refunds is
8 void."

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