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SENATE BILL 329

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Cisco McSorley

AN ACT

RELATING TO TAXATION; IMPOSING A PERSONAL INCOME TAX SURTAX;
EARMARKING THE SURTAX FOR WILDLIFE CONSERVATION PROGRAMS AND
PURPOSES; CREATING A FUND; MAKING AN APPROPRIATION.

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

Section 1. A new section of the Tax Administration Act is
enacted to read:

"~~[NEW MATERIAL]~~ DISTRIBUTION--WILDLIFE CONSERVATION
FUND.--A distribution pursuant to Section 7-1-6.1 NMSA 1978
shall be made to the wildlife conservation fund of the net
receipts attributable to the wildlife conservation surtax
imposed pursuant to Section 2 of this act."

Section 2. A new section of the Income Tax Act is enacted
to read:

"~~[NEW MATERIAL]~~ WILDLIFE CONSERVATION SURTAX.--In addition
. 144020. 1

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1 to the tax imposed pursuant to the Income Tax Act, a surtax is
2 imposed on every taxpayer who files an individual New Mexico
3 income tax return. The surtax shall be an amount equal to two
4 dollars (\$2.00) for each federal exemption allowable for
5 federal income tax purposes for each individual included in the
6 return, or twelve dollars (\$12.00), whichever is less. The
7 surtax imposed by this section may be referred to as the
8 "wildlife conservation surtax". "

9 Section 3. [NEW MATERIAL] WILDLIFE CONSERVATION FUND
10 ESTABLISHED--PURPOSE--APPROPRIATION. --

11 A. The "wildlife conservation fund" is established
12 in the state treasury. The fund shall be administered by the
13 department of game and fish. Income earned on the fund shall
14 accrue to the fund and balances at the end of any fiscal year
15 shall not revert to the general fund.

16 B. Prior to July 1, 2004, money in the fund shall
17 not be expended or appropriated for any purpose. For fiscal
18 year 2005 and subsequent fiscal years, money in the fund may be
19 appropriated by the legislature to the conservation services
20 division of the department of game and fish to provide
21 supplemental funds to:

22 (1) support and staff native wildlife programs
23 established and operated by the division, as described in
24 Section 17-1-5.1 NMSA 1978 and in the Wildlife Conservation
25 Act; and

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(2) acquire, lease, develop or improve aquatic or terrestrial native wildlife habitat pursuant to Section 17-4-1 NMSA 1978.

Section 4. APPLICABILITY. -- The provisions of Section 2 of this act apply to taxable years beginning on or after January 1, 2003.

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