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SENATE BILL 310

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Phil A. Griego

AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A
PERSONAL INCOME TAX CONTRIBUTION FOR THE STATE PARKS DIVISION
OF THE ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT;
PROVIDING FOR A DISTRIBUTION; 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-- CONTRIBUTIONS TO THE STATE
PARKS DIVISION.-- A distribution pursuant to Section 7-1-6.1
NMSA 1978 shall be made to the energy, minerals and natural
resources department in an amount equal to the money designated
pursuant to the Income Tax Act as contributions to the state
parks division of the energy, minerals and natural resources
department for the kids in parks education program. The

underscored material = new
[bracketed material] = delete

1 energy, minerals and natural resources department shall remit
2 the amount designated for the state parks division to the state
3 parks division for expenditure for the kids in parks education
4 program."

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

7 "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND
8 CONTRIBUTION--ENERGY, MINERALS AND NATURAL RESOURCES
9 DEPARTMENT--STATE PARKS DIVISION.--

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 such individual for that tax year may
15 designate a portion of the income tax refund due to the
16 individual to be paid to the state parks division of the
17 energy, minerals and natural resources department for the kids
18 in parks education program. In the case of a joint return,
19 both individuals must make such 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 "State Parks Division – Check if you wish to
24 contribute a part or all of your tax refund
25 to the state parks division of the energy,

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minerals and natural resources department
for the kids in parks education program. Enter
here \$_____ the amount of your contribution."

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

Section 3. APPLICABILITY.--The provisions of this act
apply to taxable years beginning on or after January 1, 2005.