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SENATE BILL 660

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

INTRODUCED BY

Leonard Tsosie

AN ACT

RELATING TO TAXATION; ALLOWING INCOME TAX DEDUCTIONS FOR  
ATTORNEYS WORKING FOR A PRO BONO LEGAL SERVICES ORGANIZATION.

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]~~ DEDUCTION--PRO BONO LEGAL SERVICES. --

A. An individual who is an attorney licensed to  
practice law in New Mexico may claim a deduction for  
compensation received in the course of employment with a pro  
bono legal services organization.

B. For the purposes of this section, "pro bono  
legal services organization" means a nongovernmental, nonprofit  
entity providing legal representation to New Mexico residents  
without charging a fee for such representation. The department

1 shall promulgate rules establishing guidelines for the  
2 designation of such entities. "

3 Section 2. APPLICABILITY. --The provisions of this act  
4 apply to taxable years beginning on or after January 1, 2005.

underscoring material = new  
[bracketed material] = delete