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HOUSE BILL 657

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Mary Helen Garcia

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM THE PERSONAL
INCOME TAX FOR INCOME DERIVED FOR SUBSTITUTE TEACHING.

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--SUBSTITUTE TEACHER PAY.--

A. An eligible taxpayer may claim a deduction from
net income in an amount not to exceed fifty thousand dollars
(\$50,000) of income paid during the taxable year by a public
school in New Mexico to the eligible taxpayer for service as a
substitute teacher.

B. A husband and wife who file separate returns for
a taxable year in which they could have filed a joint return
may each claim only one-half of the deduction provided by this

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underscoring material = new
~~[bracketed material] = delete~~

underscoring material = new
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1 section that would have been allowed on a joint return.

2 C. For the purposes of this section, "eligible
3 taxpayer" means a taxpayer who worked as a full-time teacher
4 for at least twenty years, who is retired from a position as a
5 full-time teacher and who is certified by the public education
6 department to provide service as a substitute teacher."

7 Section 2. APPLICABILITY.--The provisions of this act
8 apply to taxable years beginning on or after January 1, 2009.

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