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HOUSE BILL 89

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

INTRODUCED BY

Jack Chatfield and Gail Armstrong and Christine Chandler
and Nathan P. Small and Melanie Ann Stansbury

AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A
PERSONAL INCOME TAX REFUND CONTRIBUTION FOR ADMINISTRATION OF
THE HEALTHY SOIL PROGRAM.

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] OPTIONAL DESIGNATION OF TAX REFUND
CONTRIBUTION--HEALTHY SOIL PROGRAM.--

A. An individual whose state income tax liability
after application of allowable credits and tax rebates in a
year is lower than the amount of money held by the department
to the credit of such individual for that tax year may
designate a portion of the income tax refund due to the
individual to be paid to the board of regents of New Mexico

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1 state university for support of the healthy soil program in the
2 New Mexico department of agriculture. In the case of a joint
3 return, both individuals must make such a designation.

4 B. The department shall revise the state income tax
5 form to allow the designation of such contributions in the
6 following form:

7 "Healthy Soil Program - Check [] if you wish
8 to contribute a part or all of your tax refund
9 for the support of the healthy soil program in
10 the New Mexico department of agriculture.
11 Enter here \$ _____ the amount of your
12 contribution."

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

18 SECTION 2. APPLICABILITY.--The provisions of this act
19 apply to taxable years beginning on or after January 1, 2021.