

LAWS 2008 (2nd S.S.) CHAPTER 1

AN ACT

RELATING TO LEGISLATIVE EXPENDITURES; MAKING APPROPRIATIONS FROM LEGISLATIVE CASH BALANCES FOR NECESSARY EXPENSES OF THE SECOND SPECIAL SESSION OF THE FORTY-EIGHTH LEGISLATURE; DECLARING AN EMERGENCY.

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

Chapter 1 Section 1 Laws 2008 (2nd S.S.)

Section 1. SPECIAL SESSION--APPROPRIATION.--

A. The following amounts are appropriated from the legislative cash balances for expenditure in fiscal year 2009 for the following expenses of the second special session of the forty-eighth legislature:

(1) for the expense of the house of representatives, two hundred fifty-seven thousand nine hundred eighty-six dollars (\$257,986) to be disbursed on vouchers signed by the speaker and the chief clerk of the house of representatives or the chief clerk's designee;

(2) for the expense of the senate, two hundred thousand six hundred dollars (\$200,600) to be disbursed on vouchers signed by the chair of the committees' committee and the chief clerk of the senate or the chief clerk's designee;

(3) for the expense of the legislative council service, the joint bill room and the legislative switchboard, ninety-three thousand dollars (\$93,000) to be disbursed on vouchers signed by the director of the legislative council service or the director's designee; and

(4) in addition to the amount set forth in Paragraph (3) of this subsection, thirty-five thousand two hundred thirty-three dollars (\$35,233) is appropriated to the legislative council service for mailing expenses of members of the legislature, with twenty-three thousand three hundred thirty-three dollars (\$23,333) of that amount allocated to members of the house of representatives and eleven thousand nine hundred dollars (\$11,900) of that amount allocated to members of the senate, to be disbursed on vouchers signed by the director of the legislative council service or the director's designee.

B. Following adjournment of the second special session of the forty-eighth legislature, expenditures authorized in this section shall be disbursed on vouchers signed by the director of the legislative council service or the director's designee.

Chapter 1 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

House Bill 1, as amended, with emergency clause

Approved August 20, 2008

LAWS 2008 (2nd S.S.) CHAPTER 2

AN ACT

MAKING APPROPRIATIONS FOR THE CHILD CARE PROGRAM; DECLARING AN EMERGENCY.

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

Chapter 2 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATION.--Seven million two hundred thousand dollars (\$7,200,000) is appropriated from the temporary assistance for needy families block grant to the income support division of the human services department for the children, youth and families department for expenditure in fiscal year 2009 to sustain eligibility for the child care program, including expansion of eligibility for the program at two hundred percent of the federal poverty level.

Chapter 2 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

House Bill 7, as amended, with emergency clause

Approved August 22, 2008

LAWS 2008 (2nd S.S.) CHAPTER 3

AN ACT

PROVIDING A REFUNDABLE PERSONAL INCOME TAX CREDIT FOR TAXPAYERS FILING RETURNS FOR THE 2007 TAXABLE YEAR; MAKING AN APPROPRIATION; DECLARING AN EMERGENCY.

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

Chapter 3 Section 1 Laws 2008 (2nd S.S.)

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

"REFUNDABLE CREDIT--2007 TAXABLE YEAR.--

A. Except as otherwise provided in Subsection B of this section, a taxpayer who for the 2007 taxable year files a New Mexico income tax return, is a full-year or first-year resident of New Mexico and is not a trust, estate or a dependent of another taxpayer is allowed a credit in the amount determined under Subsection C of this section. The credit may be allowed even though the taxpayer has no income taxable under the Income Tax Act for the 2007 taxable year.

B. A claim for the refundable tax credit provided in this section is not allowed for a resident who was an inmate of a public institution for more than six months during the 2007 taxable year.

C. The tax credit allowed in this section shall be in the amount determined from the following tables for:

(1) married taxpayers filing jointly:

Adjusted Gross Income		Credit Amount for Taxpayer and Spouse	Additional Credit Amount for Each Dependent
Over	Not Over		
0	\$30,000	\$100	\$50.00
\$30,000	\$50,000	\$ 80.00	\$40.00
\$50,000	\$70,000	\$ 50.00	\$25.00
\$70,000		\$ 0.00	\$ 0.00; or

(2) taxpayers filing as single, head of household, married filing separately or as a surviving spouse:

Adjusted Gross Income		Credit Amount for Taxpayer	Additional Credit Amount for Each Dependent
Over	Not Over		
0	\$30,000	\$50.00	\$50.00

\$30,000	\$50,000	\$40.00	\$40.00
\$50,000	\$70,000	\$25.00	\$25.00
\$70,000		\$ 0.00	\$ 0.00.

D. The tax credit allowed in this section may be credited by the department against the taxpayer's New Mexico income tax liability. If the taxpayer is liable for interest and penalties on the taxpayer's income tax liability for the 2007 taxable year prior to the effective date of this section, the amount of interest and penalties shall not be recomputed due to the credit provided by this section but may be satisfied by applying the credit to the penalty or interest due. Notwithstanding the provisions of Section 7-1-68 NMSA 1978, interest in the amount established by Subsection B of Section 7-1-68 NMSA 1978 shall only be allowed and paid on the amount to be refunded under Subsection E of this section if not refunded or credited within one hundred twenty days after the effective date of this section or the applicable period established in Subsection D of Section 7-1-68 NMSA 1978, whichever is later.

E. If the tax credit exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

F. For purposes of this section, "dependent" means "dependent" as defined by Section 152 of the Internal Revenue Code."

Chapter 3 Section 2 Laws 2008 (2nd S.S.)

Section 2. APPROPRIATION.--Seven hundred fifty thousand dollars (\$750,000) is appropriated from the general fund to the taxation and revenue department for expenditure in fiscal year 2009 to administer the tax credits adopted in the second special session of the forty-eighth legislature. Any unexpended or unencumbered balance remaining at the end of fiscal year 2009 shall revert to the general fund.

Chapter 3 Section 3 Laws 2008 (2nd S.S.)

Section 3. APPLICABILITY.--The provisions of this act apply to taxable years beginning between January 1, 2007 and December 31, 2007.

Chapter 3 Section 4 Laws 2008 (2nd S.S.)

Section 4. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 4

AN ACT

INCREASING THE WORKING FAMILIES TAX CREDIT.

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

Chapter 4 Section 1 Laws 2008 (2nd S.S.)

Section 1. Section 7-2-18.15 NMSA 1978 (being Laws 2007, Chapter 45, Section 9) is amended to read:

"7-2-18.15. WORKING FAMILIES TAX CREDIT.--

A. A resident who files an individual New Mexico income tax return may claim a credit in an amount equal to ten percent of the federal income tax credit for which that individual is eligible for the same taxable year pursuant to Section 32 of the Internal Revenue Code. The credit provided in this section may be referred to as the "working families tax credit".

B. The working families tax credit may be deducted from the income tax liability of an individual who claims the credit and qualifies for the credit pursuant to this section. If the credit exceeds the individual's income tax liability for the taxable year, the excess shall be refunded to the individual."

Chapter 4 Section 2 Laws 2008 (2nd S.S.)

Section 2. APPLICABILITY.--The provisions of this act apply to taxable years beginning on or after January 1, 2008.

House Bill 4

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 5

AN ACT

MAKING AN APPROPRIATION FOR SUPPLEMENTAL FUNDING FOR SCHOOL BUS TRANSPORTATION; DECLARING AN EMERGENCY.

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

Chapter 5 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATION.--Four million dollars (\$4,000,000) is appropriated from the general fund to the public education department for expenditure in fiscal year 2009 to provide supplemental funding to school districts for higher school bus fuel costs. The distribution of funding shall be based on miles traveled for to-and-from transportation of public school students. Any unexpended or unencumbered balance remaining at the end of fiscal year 2009 shall revert to the general fund.

Chapter 5 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

House Bill 2, as amended, with emergency clause

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 6

AN ACT

MAKING AN APPROPRIATION FOR THE LOW INCOME ENERGY ASSISTANCE PROGRAM; DECLARING AN EMERGENCY.

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

Chapter 6 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATION.--One million nine hundred thousand dollars (\$1,900,000) is appropriated from the general fund to the human services department for expenditure in fiscal years 2009 and 2010 for the low income home energy assistance program; provided, however, that the human services department shall not expend any of this appropriation on an outside contractor. Any unexpended or unencumbered balance remaining at the end of fiscal year 2010 shall revert to the general fund.

Chapter 6 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

SFL/Senate Bill 21, as amended, with emergency clause

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 7

AN ACT

MAKING AN APPROPRIATION TO THE SECRETARY OF STATE FOR COSTS OF THE 2008 GENERAL ELECTION; DECLARING AN EMERGENCY.

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

Chapter 7 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATION.--One million six hundred thirty-seven thousand four hundred dollars (\$1,637,400) is appropriated from the general fund to the secretary of state for expenditure in fiscal year 2009 to pay the costs of the 2008 general election of which forty-seven thousand dollars (\$47,000) may be distributed to the county clerks for the training of presiding judges by the county clerks and with which the secretary of state may assist in accordance with Section 1-2-2 NMSA 1978. This appropriation is contingent on the state board of finance approving the method by which the secretary of state determines the number of ballots to be printed for each precinct in the state. Any unexpended or unencumbered balance remaining on December 31, 2008 shall revert to the general fund.

Chapter 7 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

Senate Bill 23, as amended, with emergency clause

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 8

AN ACT

RELATING TO DISASTERS; PROVIDING FOR RESPONSES TO FLOOD DAMAGE IN LINCOLN AND OTERO COUNTIES; MAKING APPROPRIATIONS; DECLARING AN EMERGENCY.

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

Chapter 8 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATIONS.--

A. Four million nine hundred thousand dollars (\$4,900,000) is appropriated from the general fund to the department of homeland security and emergency management for expenditure in fiscal years 2009 through 2013 to plan, design and construct improvements to roads, bridges, and infrastructure damaged by severe flooding in Lincoln and Otero counties. Any unexpended or unencumbered balance remaining at the end of fiscal year 2013 shall revert to the general fund.

B. One hundred thousand dollars (\$100,000) is appropriated from the general fund to the homeland security and emergency management department for expenditure in fiscal years 2009 and 2010 for emergency relief for flood victims along the Rio Ruidoso as provided in Section 12-11-25 NMSA 1978. Any unexpended or unencumbered balance remaining at the end of fiscal year 2010 shall revert to the general fund.

Chapter 8 Section 2 Laws 2008 (2nd S.S.)

Section 2. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

Senate Bill 29, as amended, with emergency clause

Approved August 25, 2008

LAWS 2008 (2nd S.S.) CHAPTER 9

AN ACT

PROVIDING FUNDING TO THE DEPARTMENT OF TRANSPORTATION FOR CERTAIN ROAD PROJECTS ENUMERATED IN LAWS 2003 (S.S.), CHAPTER 3, SECTION 27; AUTHORIZING THE ISSUANCE OF SEVERANCE TAX BONDS; MAKING APPROPRIATIONS; DECLARING AN EMERGENCY.

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

Chapter 9 Section 1 Laws 2008 (2nd S.S.)

Section 1. SEVERANCE TAX BONDS--AUTHORIZATIONS--LIMITATIONS--REVERSIONS--APPROPRIATION OF PROCEEDS.--

A. In addition to any authority provided to the state board of finance to issue and sell severance tax bonds in fiscal year 2009 provided in Laws 2007 (1st S.S.), Chapter 3, Section 1, the state board of finance may issue and sell severance tax bonds in fiscal years 2009 through 2011 in compliance with the Severance Tax Bonding Act in an amount not to exceed one hundred fifty million dollars (\$150,000,000); provided that no more than seventy-five million dollars (\$75,000,000) shall be issued in any single fiscal year pursuant to this section. The state board of finance shall schedule the issuance and sale of the bonds in the most expeditious and economical manner possible upon a finding by the board that the projects to be included in the sale have been developed sufficiently to justify the issuance and that the projects can proceed to contract within a reasonable time. The state board of finance shall further take the appropriate steps necessary to comply with the Internal Revenue Code of 1986, as amended. Proceeds from the sale of the bonds are appropriated to the department of transportation for projects authorized in Paragraphs (1) and (3) through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.); provided that the department of transportation shall comply with the requirements of Subsections C through E of Section 67-3-59.4 NMSA 1978.

B. The department of transportation shall certify to the state board of finance when the money from the proceeds of the severance tax bonds authorized in this section is needed for the purposes specified in Paragraphs (1) and (3) through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.). If the department of transportation has not certified the need for the issuance of the bonds provided for in this section by the end of fiscal year 2011, the authorization for the bonds provided in this section is void.

C. Before the department of transportation may certify for the issuance of severance tax bonds, the projects to be included in the sale must be developed sufficiently so that the department reasonably expects to:

(1) incur within six months after the applicable bonds have been issued substantial binding obligations to third parties to expend at least five percent of the bond proceeds for the projects; and

(2) spend at least eighty-five percent of the bond proceeds within three years after the applicable bonds have been issued.

D. The unexpended balance from the proceeds of severance tax bonds issued pursuant to this section shall revert to the severance tax bonding fund no later than six months after completion of the projects authorized in Paragraphs (1) and (3)

through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.), but no later than the end of fiscal year 2013.

E. All remaining balances from the proceeds of severance tax bonds issued pursuant to this section shall revert to the severance tax bonding fund three months after the reversion date established in Subsection D of this section, whether or not any of the remaining balances are subject to contractual obligations to third parties.

F. Money from severance tax bond proceeds provided pursuant to this section shall not be used to pay indirect project costs.

G. As used in this section, "unexpended balance" means the remainder of an appropriation after reserving for unpaid costs and expenses covered by binding written obligations to third parties.

Chapter 9 Section 2 Laws 2008 (2nd S.S.)

Section 2. GENERAL FUND APPROPRIATIONS--LIMITATIONS--REVERSIONS.--

A. As used in this section:

(1) "general fund consensus revenue forecast" means the revenue estimates prepared by the career economists of the department of finance and administration, taxation and revenue department, department of transportation and legislative finance committee;

(2) "reserves" means "reserves as a percentage of current-year recurring appropriations" established in the general fund financial summary released by the department of finance and administration in conjunction with the general fund consensus revenue forecast; and

(3) "unexpended balance" means the remainder of an appropriation after reserving for unpaid costs and expenses covered by binding written obligations to third parties.

B. The following amounts are appropriated from the general fund to the department of transportation for the following purposes subject to the identified conditions precedent:

(1) twenty-five million dollars (\$25,000,000) for expenditure in fiscal years 2009 through 2013 for projects authorized in Paragraphs (1) and (3) through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.); provided that the department of transportation shall comply with the requirements of Subsections C through E of Section 67-3-59.4 NMSA 1978; and provided further that this appropriation is contingent on either:

(a) the general fund consensus revenue forecast released in December 2008 projecting sufficient fiscal year 2009 revenue to create reserves at the end of fiscal year 2009 of at least ten percent plus eighty-six million five hundred thousand dollars (\$86,500,000); or

(b) the general fund consensus revenue forecast released in July 2009 projecting sufficient fiscal year 2010 revenue to create reserves at the end of fiscal year 2010 of at least ten percent plus twenty-five million dollars (\$25,000,000); and

(2) twenty-five million dollars (\$25,000,000) for expenditure in fiscal years 2010 through 2013 for projects authorized in Paragraphs (1) and (3) through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.); provided that the department of transportation shall comply with the requirements of Subsections C through E of Section 67-3-59.4 NMSA 1978; and provided further that this appropriation is contingent on the general fund consensus revenue forecast released in July 2009 projecting sufficient fiscal year 2010 revenue to create reserves at the end of fiscal year 2010 of at least ten percent plus:

(a) twenty-five million dollars (\$25,000,000) if the contingency in the appropriation in Paragraph (1) of this subsection was met based on the December 2008 general fund consensus revenue forecast; or

(b) fifty million dollars (\$50,000,000) if the contingency in the appropriation in Paragraph (1) of this subsection was not met based on the December 2008 general fund consensus revenue forecast.

C. The unexpended balance of an appropriation made in this section from the general fund shall revert within six months of completion of the projects authorized in Paragraphs (1) and (3) through (37) of Subsection A of Section 27 of Chapter 3 of Laws 2003 (S.S.), but no later than the end of fiscal year 2013.

D. All remaining balances from a general fund appropriation made in this section shall revert three months after the reversion date established in Subsection C of this section, whether or not any of the remaining balances are subject to contractual obligations to third parties.

E. Upon satisfaction of any conditions and certification by the department of transportation that money from a general fund appropriation made in this section is needed for a purpose specified in the appropriation, the secretary of finance and administration shall disburse that amount of the appropriation for that purpose as necessary to meet that need.

F. Money from appropriations made in this section shall not be used to pay indirect project costs.

Chapter 9 Section 3 Laws 2008 (2nd S.S.)

Section 3. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.

House Bill 10, with emergency clause

Approved September 2, 2008

LAWS 2008 (2nd S.S.) CHAPTER 10

AN ACT

MAKING AN APPROPRIATION TO INCREASE HEALTH CARE COVERAGE FOR NEW MEXICANS.

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

Chapter 10 Section 1 Laws 2008 (2nd S.S.)

Section 1. APPROPRIATION.--

A. Thirty-two million five hundred thousand dollars (\$32,500,000) is appropriated from the general fund to the human services department for expenditure in fiscal years 2009 and 2010 as follows:

(1) ten million dollars (\$10,000,000) to provide coverage for individuals enrolled in or eligible for the developmental disabilities medicaid waiver program;

(2) twenty million dollars (\$20,000,000) to provide health care coverage for individuals through age eighteen in medicaid or state children health insurance program designed to reduce the number of children without coverage; and

(3) two million five hundred thousand dollars (\$2,500,000) for ~~direct~~ behavioral health services to individuals through age eighteen with behavioral health care needs in medicaid or state children health insurance program; ~~provided no amount of the appropriation in this paragraph shall be used for administration of the programs.~~
[LINE-ITEM VETO]

B. Any unexpended or unencumbered balance remaining at the end of fiscal year 2010 shall revert to the general fund.

Chapter 10 Section 2 Laws 2008 (2nd S.S.)

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is January 1, 2009.

SFL/Senate Bill 22, as amended, with certificate of correction, partial veto

Approved September 2, 2008