

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R 2020- 2**

**A RESOLUTION REQUESTING THE HONORABLE GOVERNOR LUJAN GRISHAM  
AND THE NEW MEXICO STATE LEGISLATURE REPEAL THE STATE TAX ON  
SOCIAL SECURITY BENEFITS FOR NEW MEXICO SENIORS**

**WHEREAS**, in 1990, the New Mexico Legislature passed Senate Bill 310, which repealed New Mexico's tax exemption for Social Security benefits; and

**WHEREAS**, in New Mexico, taxpayers aged 65 and older with incomes up to \$18,000, or \$30,000 for married couples, are eligible to exempt just \$8,000 from their total income, which includes Social Security benefits; and

**WHEREAS**, tax exemption is phased out as senior's income increases, and by the time an individual's income reached \$28,501, or \$51,001 for a married couple, they receive no exemption for any of their income, including Social Security benefits; and

**WHEREAS**, New Mexico is one of just thirteen states in the United States that levies an income tax on Social Security payment to at least some beneficiaries, and New Mexico has the second highest tax on Social Security benefits in the nation; and

**WHEREAS**, it is estimated that there are 120,000 New Mexicans age 65 and older, which make 17.5% of the state's population; and

**WHEREAS**, at 12.2%, New Mexico is ranked third in the nation in the percentage of seniors living in poverty; and

**WHEREAS**, New Mexico's State tax on Social Security benefits costs the average Social Security recipient nearly \$700 a year; and

**WHEREAS**, the average Social Security benefit in New Mexico is only \$13,900 a year, and the cost of food, housing, and healthcare averages \$28,000 a year for older Americans,

1 which leaves seniors facing the impossible choice between buying food and medicine, or keeping  
2 the lights, heat, and water on; and

3 **WHEREAS**, taxing Social Security benefits undermines the purpose of the Social  
4 Security Act, which was designed to lift seniors out of poverty, not fund the state government.

5 **NOW, THEREFORE BE IT RESOLVED** by the governing body of Torrance County  
6 that:

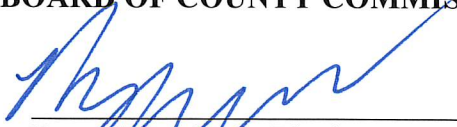
- 7 1) The Honorable Governor Lujan Grisham add the repeal of the State tax on Social  
8 Security benefits in New Mexico to the upcoming 2020 New Mexico Legislative  
9 Session agenda; and  
10 2) If placed on the 2020 New Mexico Legislative Session agenda, the New Mexico State  
11 Legislature support the repeal of the New Mexico State tax on Social Security  
12 benefits.

13 **BE IT FURTHER RESOLVED**, that this Resolution shall be delivered and presented to  
14 the Honorable Governor Michelle Lujan Grisham and the New Mexico State Legislators  
15 representing Torrance County and the other New Mexico Counties; and  
16 County Manager Wayne Johnson is hereby authorized and directed to inform and work  
17 with Governor Lujan Grisham and the New Mexico Legislature to accomplish this  
18 Resolution for the residents of Torrance County and State of New Mexico.

19 **DONE THIS 8<sup>th</sup> DAY OF JANUARY, 2020.**

20  
21  
22 **APPROVED AS TO FORM ONLY:** **BOARD OF COUNTY COMMISSIONERS**

23  
24  1/8/20  
25 County Attorney Date

  
26 Ryan Schwebach, District 2

1  
2  
3  
4  
5  
6  
7  
8

Javier Sanchez, District 3

Kevin McCall, District 1

**ATTEST:**

  
Linda Jaramillo, County Clerk

Date:

1-8-2020

