



P.O. Box 1498 Raton, New Mexico 87740  
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**RESOLUTION #2020-05**

**RESOLUTION CALLING ON THE NEW MEXICO LEGISLATURE  
TO REPEAL THE TAX ON SOCIAL SECURITY BENEFITS**

**WHEREAS**, in 1990, the New Mexico State Legislature passed Senate Bill 310, which repealed New Mexico's tax exemption for Social Security benefits; and

**WHEREAS**, in New Mexico, taxpayers ages 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 a senior's income increases, so by the time an individual's income reaches \$28,501 or \$51,001 for a married couple, they receive no exemption for any of their income, including Social Security benefits; and

**WHEREAS**, a Social Security tax is a form of double taxation because when New Mexicans receive their paychecks the money that is taken out for Social Security is subject to federal and state income taxes, then they are taxed again on the benefits they receive; and

**WHEREAS**, New Mexico is just one of the thirteen states in the country that levies an income tax on Social Security payments to at least some beneficiaries, and 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 makes up 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, so seniors are left facing impossible choices buying food or medicine or keeping the lights, heat and water on; and

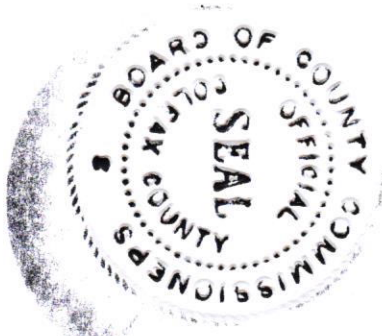
Recording (Date - Time): 01/13/20 - 12:00:00 AM  
COLFAX COUNTY, NM - Rayetta Trujillo - County Clerk  
DOC# RES-2020-005  
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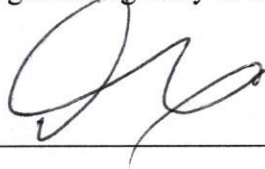
**WHEREAS**, taxing Social Security benefits undermines the purpose of the Social Security Act, which was designed to lift seniors out of poverty, not fund state government.

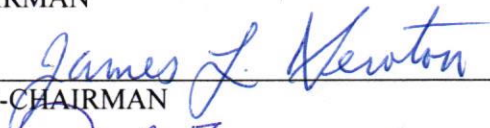
**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Colfax County, New Mexico, that:

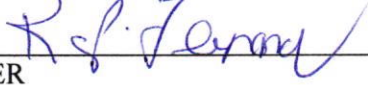
1. The Board of County Commissioners urges the Governor of New Mexico to add the repeal of the state tax on Social Security benefits in New Mexico to the upcoming 2020 New Mexico Legislative Session agenda.
2. If put on the 2020 New Mexico Legislative Session agenda, the Board of County Commissioners urges the New Mexico State Legislature to vote to repeal the state tax on Social Security benefits New Mexico.
3. A copy of this resolution is to be sent to the Governor of New Mexico and the New Mexico Senators and Representatives representing Colfax County in the New Mexico Legislature.

**APPROVED AND ADOPTED** by the governing body at its meeting of January 13, 2020.



  
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CHAIRMAN

  
\_\_\_\_\_  
VICE-CHAIRMAN

  
\_\_\_\_\_  
MEMBER

ATTEST:

  
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RAYETTA M. TRUJILLO, CLERK OF THE BOARD