

HOUSE BILL 262

51ST LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2014

INTRODUCED BY

Jim R. Trujillo

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS
FOR PERFORMING HEALTH CARE SERVICES FOR A NONPROFIT HOSPITAL.

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

SECTION 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--HEALTH CARE
SERVICES PROVIDED TO A NONPROFIT HOSPITAL.--

A. Receipts of a health care practitioner from
performing services for a nonprofit hospital pursuant to a
contract with the nonprofit hospital may be deducted from gross
receipts.

B. For purposes of this section:

(1) "health care practitioner" means:

(a) a chiropractic physician licensed

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1 pursuant to the provisions of the Chiropractic Physician
2 Practice Act;

3 (b) a dentist or dental hygienist
4 licensed pursuant to the Dental Health Care Act;

5 (c) a doctor of oriental medicine
6 licensed pursuant to the provisions of the Acupuncture and
7 Oriental Medicine Practice Act;

8 (d) a person licensed as an optometrist
9 pursuant to the provisions of the Optometry Act;

10 (e) an osteopathic physician licensed
11 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978
12 or an osteopathic physician's assistant licensed pursuant to
13 the provisions of the Osteopathic Physicians' Assistants Act;

14 (f) a physical therapist licensed
15 pursuant to the provisions of the Physical Therapy Act;

16 (g) a physician or physician assistant
17 licensed pursuant to the provisions of Chapter 61, Article 6
18 NMSA 1978;

19 (h) a podiatrist licensed pursuant to
20 the provisions of the Podiatry Act;

21 (i) a psychologist licensed pursuant to
22 the provisions of the Professional Psychologist Act;

23 (j) a registered lay midwife registered
24 by the department of health;

25 (k) a registered nurse or licensed

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1 practical nurse licensed pursuant to the provisions of the
2 Nursing Practice Act;

3 (l) an occupational therapist licensed
4 pursuant to the provisions of the Occupational Therapy Act;

5 (m) a respiratory care practitioner
6 licensed pursuant to the provisions of the Respiratory Care
7 Act;

8 (n) a speech-language pathologist or
9 audiologist licensed pursuant to the Speech-Language Pathology,
10 Audiology and Hearing Aid Dispensing Practices Act;

11 (o) a professional clinical mental
12 health counselor, marriage and family therapist or professional
13 art therapist licensed pursuant to the provisions of the
14 Counseling and Therapy Practice Act;

15 (p) an independent social worker
16 licensed pursuant to the provisions of the Social Work Practice
17 Act; and

18 (q) a clinical laboratory that is
19 accredited pursuant to 42 U.S.C. Section 263a but that is not a
20 laboratory in a physician's office or in a hospital defined
21 pursuant to 42 U.S.C. Section 1395x; and

22 (2) "nonprofit hospital" means a facility:

23 (a) that has been granted exemption from
24 the federal income tax by the United States commissioner of
25 internal revenue as an organization described in Section

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501(c)(3) of the Internal Revenue Code; and

(b) that provides emergency or urgent care, inpatient medical care and nursing care for acute illness, injury, surgery or obstetrics, including a facility licensed by the department of health as a critical access hospital, general hospital, long-term acute care hospital, psychiatric hospital, rehabilitation hospital, limited services hospital and special hospital."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2014.