

HOUSE BILL 90

**57TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2026**

INTRODUCED BY

Anita Gonzales

AN ACT

RELATING TO TAXATION; CREATING THE HEALTH CARE PRECEPTOR INCOME  
TAX CREDIT.

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] HEALTH CARE PRECEPTOR INCOME TAX CREDIT.--

A. A taxpayer who is not a dependent of another  
individual, who is a preceptor employed by or a volunteer of an  
accredited New Mexico institution of higher education and who  
has performed a preceptorship of not less than four weeks in  
New Mexico may apply for, and the department may allow, a  
credit against the taxpayer's tax liability imposed pursuant to  
the Income Tax Act. The tax credit provided by this section  
may be referred to as the "health care preceptor income tax

.233103.1

1 credit".

2 B. The health care preceptor income tax credit  
3 shall not exceed one thousand dollars (\$1,000) for any  
4 preceptorships performed in the taxable year in which the  
5 credit is claimed.

6 C. A taxpayer may claim a health care preceptor  
7 income tax credit for the taxable year in which the taxpayer  
8 performs a preceptorship. A taxpayer shall not claim more than  
9 one tax credit per taxable year. To receive the tax credit, a  
10 taxpayer shall apply to the department on forms and in the  
11 manner prescribed by the department. The application shall  
12 include a certification made by the institution for which the  
13 taxpayer is employed or volunteers and for which the  
14 preceptorship was performed.

15 D. That portion of a health care preceptor income  
16 tax credit that exceeds a taxpayer's tax liability in the  
17 taxable year in which the credit is claimed may be carried  
18 forward and applied against the taxpayer's income tax liability  
19 in succeeding years until the credit is exhausted.

20 E. A taxpayer allowed a tax credit pursuant to this  
21 section shall report the amount of the credit to the department  
22 in a manner required by the department.

23 F. The department shall include the tax credit in  
24 the tax expenditure budget compiled pursuant to Section 7-1-84  
25 NMSA 1978.

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1 G. As used in this section:

2 (1) "eligible graduate student" means an  
3 individual matriculating at the graduate level at any  
4 accredited New Mexico institution of higher education seeking a  
5 degree in the areas of doctor of medicine, doctor of  
6 osteopathy, advanced nursing practice, doctor of dental  
7 surgery, pharmacy, psychology, social work or dental medicine  
8 or as a physician assistant;

9 (2) "eligible professional degree" means a  
10 degree or certificate that fulfills a requirement to practice  
11 as a medical doctor, an osteopathic physician, an advanced  
12 practice nurse, a nurse-midwife, a physician assistant, a  
13 dentist, a pharmacist, a psychologist or a social worker;

14 (3) "preceptor" means an individual licensed  
15 as a medical doctor, an osteopathic physician, an advanced  
16 practice nurse, a nurse-midwife, a physician assistant, a  
17 dentist, a pharmacist, a psychologist or a social worker; and

18 (4) "preceptorship" means one hundred twenty  
19 hours of uncompensated clinical training and supervision of an  
20 eligible graduate student to enable the student to obtain an  
21 eligible professional degree."

22 SECTION 2. APPLICABILITY.--The provisions of this act  
23 apply to taxable years beginning on or after January 1, 2026.