

Fiscal impact reports (FIRs) are prepared by the Legislative Finance Committee (LFC) for standing finance committees of the Legislature. LFC does not assume responsibility for the accuracy of these reports if they are used for other purposes.

FISCAL IMPACT REPORT

BILL NUMBER: Senate Bill 42

SHORT TITLE: Taos Primary Health Building

SPONSOR: Gonzales

LAST UPDATE: 1/27/2026 **ORIGINAL DATE:** 1/27/2026 **ANALYST:** Hernandez

APPROPRIATION* (dollars in thousands)

FY26	FY27	Recurring or Nonrecurring	Fund Affected
	10,000.0	Nonrecurring	General Fund

*Amounts reflect most recent analysis of this legislation.

Sources of Information

LFC Files

Agency or Agencies Providing Analysis
Health Care Authority

Agency or Agencies That Were Asked for Analysis but did not Respond
Department of Finance and Administration

Agency or Agencies That Declined to Respond
Department of Health

SUMMARY

Synopsis of Senate Bill 42

Senate Bill 42 (SB42) appropriates \$10 million from the general fund to the Department of Finance and Administration for the purpose of constructing, equipping, and furnishing a building for primary health care in Taos.

The effective date of this bill is July 1, 2026.

FISCAL IMPLICATIONS

The appropriation of \$10 million contained in this bill is a nonrecurring expense to the general fund. Any unexpended or unencumbered balance remaining at the end of FY30 shall revert to the general fund.

SIGNIFICANT ISSUES

According to the Health Resources and Services Administration, Taos county has a health professional shortage area (HPSA) score of 20 (scale of 0-25, with 25 being the most severe shortages) for primary care access for individuals residing in the county. This score indicates a high need for primary care access within the county.

AH/ct/dw/rl