

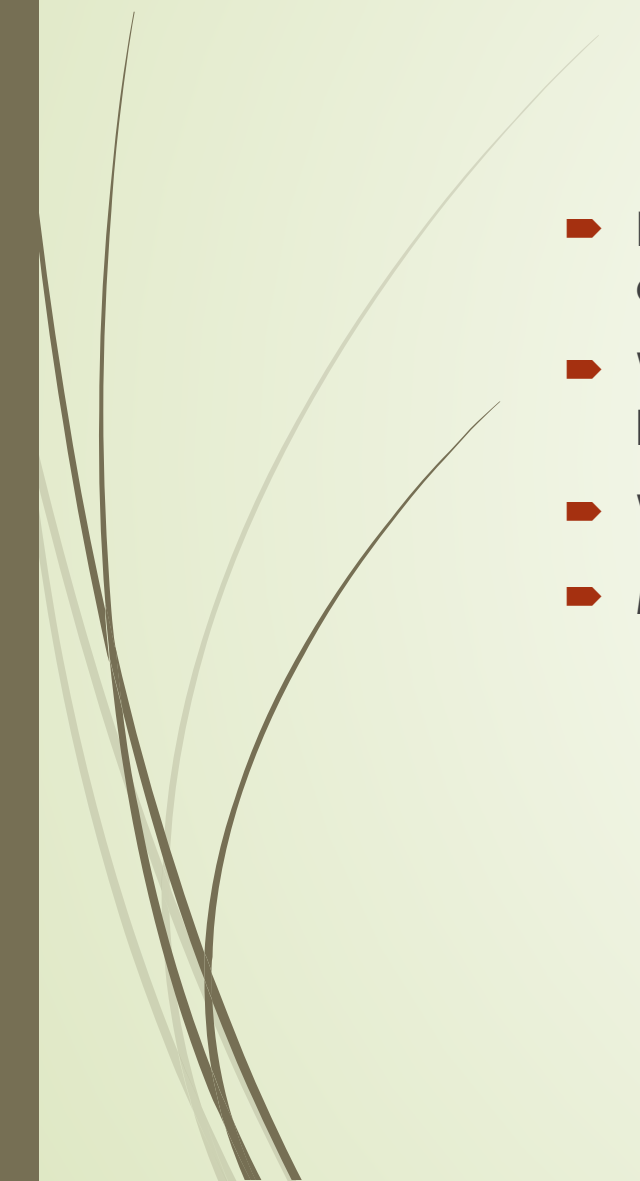



Taxation & Nurse Practitioners in New Mexico

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What do we do and where do we do it

- ▶ Nurse Practitioners practice independently in New Mexico as well as in 22 other states.
 - ▶ We practice in all settings – our own clinics, hospitals, nursing homes, hospices, home health agencies.
 - ▶ We diagnose and treat patients. We prescribe therapies and medications.
 - ▶ Many of us specialize in primary care, but also in other areas.
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My clinic – Bella Vida Health Care Clinic in Las Lunas, NM

- ▶ We are a walk in and primary care clinic
- ▶ We serve 12,000 to 15,000 patients annually through 2 clinics
- ▶ We employ 48 people including 9 full-time Nurse Practitioners and 3 part time N.P.s
- ▶ And we pay tens of thousands of dollars in gross receipts taxes every year on our Medicaid receipts, co-pays, private pay and co-insurance.



Like other providers there are not enough of us in New Mexico

- ▶ 3,609 NPs held licenses in NM in 2021
- ▶ Only 1,833 actually live and practice in New Mexico
- ▶ Though our larger counties like Bernalillo, Santa Fe and Dona Ana have ample NPs, most of our state does not meet the benchmark of 8.1 per 10,000 population

Our Gross Receipts Tax Structure is Confusing at Best

- Providers are able to deduct GRT on Medicare, Tricare, Indian Health Services, MCOs and private insurance;
- Providers CANNOT deduct GRT on co-pay, co-insurance, Medicaid or deductibles nor can they by law pass GRT on to their patients.



Let me tell you my gross receipt tax
story

Fix the Tax System

- Allow all GRT taxes on all provider payments to be deductible regardless sources;
- Increase the rural tax credit (currently \$3000 for NPs & \$5000 for physicians);
- Create an urban tax credit as suggested by our physician colleagues;
- Add more providers to those eligible for a tax credit. Currently only MDs, DOs, dentists, optometrists, clinical psychologist and podiatrists may receive a \$5000 rural tax credit and PA s, NPs, CNMs, CNSs, CRNAs receive a \$3000 rural tax credit.



Thank You

For further information contact Linda Siegle, Lobbyist, New Mexico Nurse Practitioner Council, New Mexico Chapter of American College of Nurse Midwives