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HOUSE BILL 441

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Edward C. Sandoval

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS OF CERTAIN CLINICAL LABORATORIES FROM THE PROVISION OF CERTAIN SERVICES TO MEDICARE BENEFICIARIES.

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

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States government or any agency thereof for provision of medical and other health services by medical doctors and ~~[osteopaths]~~ osteopathic physicians or of medical, other health and palliative services by a hospice to medicare beneficiaries pursuant to the provisions of Title XVIII of the federal Social

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1 Security Act may be deducted from gross receipts.

2 B. Receipts from payments by the United States  
3 government or any agency thereof for medical services provided  
4 by a clinical laboratory to medicare beneficiaries pursuant to  
5 the provisions of Title XVIII of the federal Social Security  
6 Act may be deducted from gross receipts.

7 ~~[B.]~~ C. For the purposes of this section:

8 (1) "hospice" means a for-profit entity  
9 licensed and certified by the department of health as a  
10 hospice; ~~[and]~~

11 (2) "medical doctors and ~~[osteopaths]~~  
12 osteopathic physicians" means persons licensed to practice  
13 under Section 61-6-11, ~~[or]~~ 61-6-13, 61-10-11 or 61-10-12 NMSA  
14 1978; and

15 (3) "clinical laboratory" means a laboratory  
16 accredited pursuant to 42 USCA 263a. "