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SENATE BILL 654

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

INTRODUCED BY

Ben D. Altamirano

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION  
FOR PAYMENTS RECEIVED FOR MEDICAL AND HEALTH SERVICES PROVIDED  
TO BENEFICIARIES UNDER THE TRICARE PROGRAM

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]~~ 18 of the federal

. 145162. 1

underscored material = new  
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1 Social Security Act may be deducted from gross receipts.

2 B. Receipts from payments by a third-party  
3 administrator of the federal TRICARE program for provision of  
4 medical and other health services by medical doctors and  
5 osteopathic physicians to covered beneficiaries may be deducted  
6 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) "TRICARE program" means the program  
16 defined in 10 U.S.C. 1072(7)."

17 Section 2. EFFECTIVE DATE.--The effective date of the  
18 provisions of this act is July 1, 2003.