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HOUSE BILL 17

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004

INTRODUCED BY

Ted Hobbs

AN ACT

RELATING TO TAXATION; PERMITTING A PHASED-IN DEDUCTION FROM GROSS RECEIPTS FOR CERTAIN SERVICES PROVIDED BY LICENSED HEALTH CARE PRACTITIONERS.

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

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ DEDUCTION--GROSS RECEIPTS--CERTAIN MANAGED HEALTH CARE RECEIPTS FROM SERVICES PROVIDED BY LICENSED HEALTH CARE PRACTITIONERS. --

A. The following percentage of receipts of licensed health care practitioners from payments by managed health care providers for medicare part C services or commercial contract services may be deducted from gross receipts:

- (1) from July 1, 2004 through June 30, 2005,

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1 one-third of those receipts;

2 (2) from July 1, 2005 through June 30, 2006,  
3 two-thirds of those receipts; and

4 (3) after June 30, 2006, all of those  
5 receipts.

6 B. As used in this section:

7 (1) "commercial contract services" means  
8 health care services performed pursuant to a contract with a  
9 managed health care provider other than those health care  
10 services provided for medicare patients pursuant to Title 18 of  
11 the federal Social Security Act or for medicaid patients  
12 pursuant to Title 19 or Title 21 of the federal Social Security  
13 Act;

14 (2) "licensed health care practitioner" means:

15 (a) a chiropractic physician licensed  
16 pursuant to the provisions of the Chiropractic Physician  
17 Practice Act;

18 (b) a dentist or dental hygienist  
19 licensed pursuant to the provisions of the Dental Health Care  
20 Act;

21 (c) a physician or physician assistant  
22 licensed pursuant to the provisions of the Medical Practice  
23 Act;

24 (d) an osteopathic physician licensed  
25 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978

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1 or an osteopathic physician's assistant licensed pursuant to  
2 the provisions of the Osteopathic Physicians' Assistants Act;

3 (e) a doctor of oriental medicine  
4 licensed pursuant to the provisions of the Acupuncture and  
5 Oriental Medicine Practice Act;

6 (f) a podiatrist licensed pursuant to  
7 the provisions of the Podiatry Act;

8 (g) a psychologist licensed pursuant to  
9 the provisions of the Professional Psychologist Act;

10 (h) a registered nurse or licensed  
11 practical nurse licensed pursuant to the provisions of the  
12 Nursing Practice Act;

13 (i) a registered lay midwife registered  
14 by the department of health;

15 (j) a physical therapist licensed  
16 pursuant to the provisions of the Physical Therapy Act;

17 (k) an optometrist licensed pursuant to  
18 the provisions of the Optometry Act;

19 (l) a registered occupational therapist  
20 registered pursuant to the provisions of the Occupational  
21 Therapy Act;

22 (m) a respiratory care practitioner  
23 licensed pursuant to the provisions of the Respiratory Care  
24 Act;

25 (n) a clinical laboratory accredited

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1 pursuant to 42 USCA 263; and

2 (o) a speech-language pathologist or  
3 audiologist licensed pursuant to the Speech-Language Pathology,  
4 Audiology and Hearing Aid Dispensing Practices Act;

5 (3) "managed health care provider" means a  
6 person licensed by the insurance division of the public  
7 regulation commission that provides for the delivery of  
8 comprehensive basic health care services and medically  
9 necessary services to individuals enrolled in a plan through  
10 its own employed health care providers or by contracting with  
11 selected or participating health care providers; and

12 (4) "medicare part C services" means services  
13 performed pursuant to a contract with a managed health care  
14 provider for medicare patients pursuant to Title 18 of the  
15 federal Social Security Act. "

16 Section 2. EFFECTIVE DATE. -- The effective date of the  
17 provisions of this act is July 1, 2004.