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HOUSE BILL 377

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

INTRODUCED BY

Edward C. Sandoval

AN ACT

RELATING TO TAXATION; RECONCILING MULTIPLE AMENDMENTS TO SECTION 7-9-77.1 NMSA 1978 (BEING LAWS 1998, CHAPTER 96, SECTION 1, AS AMENDED BY LAWS 2003, CHAPTER 350, SECTION 1 AND ALSO BY LAWS 2003, CHAPTER 351, SECTION 1).

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 by Laws 2003, Chapter 350, Section 1 and by Laws 2003, Chapter 351, Section 1) 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~~] osteopathic

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1 physicians and podiatrists or of medical, other health and  
2 palliative services by [~~a hospice~~] hospices to medicare  
3 beneficiaries pursuant to the provisions of Title 18 of the  
4 federal Social Security Act may be deducted from gross  
5 receipts.

6 B. Receipts from payments by a third-party  
7 administrator of the federal TRICARE program for provision of  
8 medical and other health services by medical doctors and  
9 osteopathic physicians to covered beneficiaries may be deducted  
10 from gross receipts.

11 C. Receipts from payments by the United States  
12 government or any agency thereof for medical services provided  
13 by a clinical laboratory to medicare beneficiaries pursuant to  
14 the provisions of Title 18 of the federal Social Security Act  
15 may be deducted from gross receipts pursuant to the following  
16 schedule:

17 (1) from July 1, 2004 through June 30, 2005,  
18 thirty-three and one-third percent of the receipts may be  
19 deducted;

20 (2) from July 1, 2005 through June 30, 2006,  
21 sixty-six and two-thirds percent of the receipts may be  
22 deducted; and

23 (3) after June 30, 2006 one hundred percent of  
24 the receipts may be deducted.

25 D. Receipts from payments by the United States

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1 government or any agency thereof for medical, other health and  
2 palliative services provided by a home health agency to  
3 medicare beneficiaries pursuant to the provisions of Title 18  
4 of the federal Social Security Act may be deducted from gross  
5 receipts pursuant to the following schedule:

6 (1) from July 1, 2004 through June 30, 2005,  
7 thirty-three and one-third percent of the receipts may be  
8 deducted;

9 (2) from July 1, 2005 through June 30, 2006,  
10 sixty-six and two-thirds percent of the receipts may be  
11 deducted; and

12 (3) after June 30, 2006, one hundred percent  
13 of the receipts may be deducted.

14 [~~G~~] E. for the purposes of this section:

15 (1) "clinical laboratory" means a laboratory  
16 accredited pursuant to 42 USCA 263a;

17 (2) "home health agency" means a for-profit  
18 entity that is licensed by the department of health and  
19 certified by the federal centers for medicare and medicaid  
20 services as a home health agency;

21 [~~(1)~~] (3) "hospice" means a for-profit entity  
22 licensed and certified by the department of health as a  
23 hospice;

24 [~~(2)~~] (4) "medical doctor" means a person  
25 licensed as a physician to practice medicine pursuant to the

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provisions of the Medical Practice Act;

~~[(3)]~~ (5) "osteopathic physician" means a person licensed as an osteopathic physician pursuant to the provisions of Chapter 61, Article 10 NMSA 1978;

~~[(4)]~~ (6) "podiatrist" means a person licensed as a podiatrist pursuant to the provisions of the Podiatry Act; and

~~[(5)]~~ (7) "TRICARE program" means the program defined in 10 U.S.C. 1072(7)."