

SENATE FLOOR SUBSTITUTE FOR
HOUSE BILL 625

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

AN ACT

RELATING TO TAXATION; REMOVING GROSS RECEIPTS TAX FROM FOOD AND
FROM SERVICES OF HEALTH CARE PRACTITIONERS; REPEALING THE
MUNICIPAL CREDIT.

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--SALE OF FOOD AT
RETAIL FOOD STORE.--

A. Receipts from the sale of food at a retail food
store that are not exempt from gross receipts taxation and are
not deductible pursuant to another provision of the Gross
Receipts and Compensating Tax Act may be deducted from gross
receipts. The deduction provided by this section shall be
separately stated by the taxpayer.

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underscored material = new
[bracketed material] = delete

1 B. For the purposes of this section:

2 (1) "food" means any food or food product for
3 home consumption that meets the definition of food in 7 USCA
4 2012(g)(1) for purposes of the federal food stamp program; and

5 (2) "retail food store" means an establishment
6 that sells food for home preparation and consumption and that
7 meets the definition of retail food store in 7 USCA 2012(k)(1)
8 for purposes of the federal food stamp program, whether or not
9 the establishment participates in the food stamp program."

10 Section 2. A new section of the Gross Receipts and
11 Compensating Tax Act is enacted to read:

12 "[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS--RECEIPTS FOR
13 SERVICES PROVIDED BY HEALTH CARE PRACTITIONER.--

14 A. Receipts from services provided by a licensed
15 health care practitioner that are not otherwise deductible
16 pursuant to another provision of the Gross Receipts and
17 Compensating Tax Act may be deducted from gross receipts,
18 provided that the services are within the scope of practice of
19 the person providing the service. The deduction provided by
20 this section shall be separately stated by the taxpayer.

21 B. For the purposes of this section, "health care
22 practitioner" means:

23 (1) a chiropractic physician licensed pursuant
24 to the provisions of the Chiropractic Physician Practice Act;

25 (2) a dentist or dental hygienist licensed

1 pursuant to the provisions of the Dental Health Care Act;

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

5 (4) an optometrist licensed pursuant to the
6 provisions of the Optometry Act;

7 (5) an osteopathic physician licensed pursuant
8 to the provisions of Chapter 61, Article 10 NMSA 1978 or an
9 osteopathic physician's assistant licensed pursuant to the
10 provisions of the Osteopathic Physicians' Assistants Act;

11 (6) a physical therapist licensed pursuant to
12 the provisions of the Physical Therapy Act;

13 (7) a physician or physician assistant
14 licensed pursuant to the provisions of Chapter 61, Article 6
15 NMSA 1978;

16 (8) a podiatrist licensed pursuant to the
17 provisions of the Podiatry Act;

18 (9) a psychologist licensed pursuant to the
19 provisions of the Professional Psychologist Act;

20 (10) a registered lay midwife registered by
21 the department of health;

22 (11) a registered nurse or licensed practical
23 nurse licensed pursuant to the provisions of the Nursing
24 Practice Act;

25 (12) a registered occupational therapist

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1 licensed pursuant to the provisions of the Occupational Therapy
2 Act;

3 (13) a respiratory care practitioner licensed
4 pursuant to the provisions of the Respiratory Care Act; and

5 (14) a speech-language pathologist or
6 audiologist licensed pursuant to the Speech-Language Pathology,
7 Audiology and Hearing Aid Dispensing Practices Act."

8 Section 3. REPEAL.--Section 7-9-82 NMSA 1978 (being Laws
9 1986, Chapter 20, Section 68, as amended) is repealed.

10 Section 4. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is January 1, 2005.