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AN ACT

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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, osteopathic physicians and podiatrists or of medical, other health and palliative services by hospices to medicare beneficiaries pursuant to the provisions of Title 18 of the federal Social Security Act may be deducted from gross receipts.

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

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

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

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

3 (3) after June 30, 2006 one hundred percent of the receipts 1  
4 may be deducted. 8  
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5 D. Receipts from payments by the United States government or any P  
6 agency thereof for medical, other health and palliative services provided by a home a  
7 health agency to medicare beneficiaries pursuant to the provisions of Title 18 of the g  
8 federal Social Security Act may be deducted from gross receipts pursuant to the e  
9 following schedule: 2

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

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

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

16 E. for the purposes of this section:

17 (1) "clinical laboratory" means a laboratory accredited  
18 pursuant to 42 USCA 263a;

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

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

24 (4) "medical doctor" means a person licensed as a physician  
25 to practice medicine pursuant to the provisions of the Medical Practice Act;

(5) "osteopathic physician" means a person licensed as an  
osteopathic physician pursuant to the provisions of Chapter 61, Article 10 NMSA

1 1978;

2 (6) "podiatrist" means a person licensed as a podiatrist  
3 pursuant to the provisions of the Podiatry Act; and

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

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