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SENATE BILL 401

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Ben D. Altamirano

FOR THE LEGISLATIVE HEALTH AND HUMAN SERVICES COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION  
FOR CERTAIN SERVICES OF PHYSICAL THERAPISTS; RECONCILING  
MULTIPLE AMENDMENTS TO THE SAME SECTION OF LAW IN LAWS 2003.

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  
physicians, physical therapists and podiatrists or of medical,

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

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

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

16 (1) from July 1, 2003 through June 30, 2004,  
17 thirty-three and one-third percent of the receipts may be  
18 deducted;

19 (2) from July 1, 2004 through June 30, 2005,  
20 sixty-six and two-thirds percent of the receipts may be  
21 deducted; and

22 (3) after June 30, 2005, one hundred percent  
23 of the receipts may be deducted.

24 D. Receipts from payments by the United States  
25 government or any agency thereof for medical, other health and

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1 palliative services provided by a home health agency to  
2 medicare beneficiaries pursuant to the provisions of Title 18  
3 of the federal Social Security Act may be deducted from gross  
4 receipts pursuant to the following schedule:

5 (1) from July 1, 2003 through June 30, 2004,  
6 thirty-three and one-third percent of the receipts may be  
7 deducted;

8 (2) from July 1, 2004 through June 30, 2005,  
9 sixty-six and two-thirds percent of the receipts may be  
10 deducted; and

11 (3) after June 30, 2005, one hundred percent  
12 of the receipts may be deducted.

13 [~~E.~~] E. For the purposes of this section:

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

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

20 [~~(1)~~] (3) "hospice" means a for-profit entity  
21 licensed and certified by the department of health as a  
22 hospice;

23 [~~(2)~~] (4) "medical doctor" means a person  
24 licensed as a physician to practice medicine pursuant to the  
25 provisions of the Medical Practice Act;

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

(6) "physical therapist" means a person licensed as a physical therapist pursuant to the provisions of Chapter 61, Article 12D NMSA 1978;

~~[(4)]~~ (7) "podiatrist" means a person licensed as a podiatrist pursuant to the provisions of the Podiatry Act; and

~~[(5)]~~ (8) "TRICARE program" means the program defined in 10 U. S. C. 1072(7). "