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SENATE BILL 686

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Timothy Z. Jennings

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX CREDIT FOR
A PORTION OF UNPAID SERVICES PROVIDED BY A LICENSED MEDICAL
DOCTOR OR LICENSED OSTEOPATHIC PHYSICIAN WHILE ON CALL TO A
HOSPITAL.

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]~~ CREDIT--GROSS RECEIPTS TAX--UNPAID CHARGES
FOR SERVICES PROVIDED IN A HOSPITAL.--

A. A licensed medical doctor or licensed
osteopathic physician may claim a credit against gross receipts
taxes due in an amount equal to twenty percent of the value of
unpaid qualified health care services.

B. As used in this section:

underscored material = new
[bracketed material] = delete

1 (1) "qualified health care services" means
2 medical care services provided by a licensed medical doctor or
3 licensed osteopathic physician while on call to a hospital; and

4 (2) "value of unpaid qualified health care
5 services" means the amount charged for qualified health care
6 services, not to exceed one hundred thirty percent of the
7 reimbursement rate for the services under the medicaid program
8 administered by the human services department, that remains
9 unpaid ninety days after the date of billing and that the
10 licensed medical doctor or licensed osteopathic physician has
11 reason to believe will not be paid because:

12 (a) at the time the services were
13 provided, the person receiving the services had no health
14 insurance or had health insurance that did not cover the
15 services provided;

16 (b) at the time the services were
17 provided, the person receiving the services was not eligible
18 for medicaid; and

19 (c) the charges are not reimbursable
20 under a program established pursuant to the Indigent Hospital
21 and County Health Care Act."

22 Section 2. EFFECTIVE DATE.--The effective date of the
23 provisions of this act is July 1, 2006.