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SENATE BILL 158

**48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008**

INTRODUCED BY  
Steve Komadina

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS  
FOR HEALTH CARE SERVICES PROVIDED BY A HEALTH CARE  
PRACTITIONER.

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, Section 7-9-113 NMSA 1978, is enacted to  
read:

"7-9-113. [NEW MATERIAL] DEDUCTION--GROSS RECEIPTS--  
HEALTH CARE SERVICES.--

A. Receipts from the provision of health care  
services provided by a health care practitioner that are not  
otherwise deductible pursuant to Section 7-9-93 NMSA 1978 or  
another provision of the Gross Receipts and Compensating Tax  
Act may be deducted from gross receipts.

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1           B. The deduction provided by this section shall be  
2 separately stated by the taxpayer.

3           C. For the purposes of this section:

4                   (1) "health care practitioner" means:

5                           (a) a chiropractic physician licensed  
6 pursuant to the provisions of the Chiropractic Physician  
7 Practice Act;

8                           (b) a dentist or dental hygienist  
9 licensed pursuant to the Dental Health Care Act;

10                          (c) a doctor of oriental medicine  
11 licensed pursuant to the provisions of the Acupuncture and  
12 Oriental Medicine Practice Act;

13                          (d) an optometrist licensed pursuant to  
14 the provisions of the Optometry Act;

15                          (e) an osteopathic physician licensed  
16 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978  
17 or an osteopathic physician's assistant licensed pursuant to  
18 the provisions of the Osteopathic Physicians' Assistants Act;

19                          (f) a physical therapist licensed  
20 pursuant to the provisions of the Physical Therapy Act;

21                          (g) a physician or physician assistant  
22 licensed pursuant to the provisions of Chapter 61, Article 6  
23 NMSA 1978;

24                          (h) a podiatrist licensed pursuant to  
25 the provisions of the Podiatry Act;

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1 (i) a psychologist licensed pursuant to  
2 the provisions of the Professional Psychologist Act;

3 (j) a registered lay midwife registered  
4 by the department of health;

5 (k) a registered nurse or licensed  
6 practical nurse licensed pursuant to the provisions of the  
7 Nursing Practice Act;

8 (l) a registered occupational therapist  
9 licensed pursuant to the provisions of the Occupational Therapy  
10 Act;

11 (m) a respiratory care practitioner  
12 licensed pursuant to the provisions of the Respiratory Care  
13 Act;

14 (n) a speech-language pathologist or  
15 audiologist licensed pursuant to the Speech-Language Pathology,  
16 Audiology and Hearing Aid Dispensing Practices Act;

17 (o) a professional clinical mental  
18 health counselor, marriage and family therapist or professional  
19 art therapist licensed pursuant to the provisions of the  
20 Counseling and Therapy Practice Act who has obtained a master's  
21 degree or a doctorate; and

22 (p) an independent social worker  
23 licensed pursuant to the provisions of the Social Work Practice  
24 Act; and

25 (2) "health care services" means medical and

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1 health services provided by a health care practitioner that are  
2 within the scope of practice of the health care practitioner  
3 providing the services."

4 Section 2. EFFECTIVE DATE.--The effective date of the  
5 provisions of this act is July 1, 2008.

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