

1 SENATE BILL 347

2 **48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008**

3 INTRODUCED BY

4 Timothy Z. Jennings

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10 AN ACT

11 RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX CREDIT FOR
12 UNPAID SERVICES OF NOT-FOR-PROFIT CLINICAL LABORATORIES.

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14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

15 Section 1. A new section of the Gross Receipts and
16 Compensating Tax Act is enacted to read:

17 "[NEW MATERIAL] CREDIT--GROSS RECEIPTS TAX--UNPAID CHARGES
18 FOR SERVICES PROVIDED TO A CLINICAL LABORATORY.--

19 A. A clinical laboratory may claim a credit against
20 gross receipts tax due in the following amounts:

21 (1) from July 1, 2008 through June 30, 2009,
22 thirty-three percent of the value of unpaid qualified clinical
23 laboratory services;

24 (2) from July 1, 2009 through June 30, 2010,
25 sixty-seven percent of the value of unpaid qualified clinical

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1 laboratory services; and

2 (3) on and after July 1, 2010, one hundred
3 percent of the value of unpaid qualified clinical laboratory
4 services.

5 B. As used in this section:

6 (1) "clinical laboratory" means a not-for-
7 profit laboratory providing clinical laboratory services that
8 is accredited pursuant to 42 U.S.C. Section 263a but that is
9 not a laboratory in a physician's office or in a hospital
10 defined pursuant to 42 U.S.C. Section 1395x;

11 (2) "health care practitioner" means:

12 (a) a chiropractic physician licensed
13 pursuant to the provisions of the Chiropractic Physician
14 Practice Act;

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

17 (c) a doctor of oriental medicine
18 licensed pursuant to the provisions of the Acupuncture and
19 Oriental Medicine Practice Act;

20 (d) an optometrist licensed pursuant to
21 the provisions of the Optometry Act;

22 (e) an osteopathic physician licensed
23 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978
24 or an osteopathic physician's assistant licensed pursuant to
25 the provisions of the Osteopathic Physicians' Assistants Act;

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

3 (g) a physician or physician assistant
4 licensed pursuant to the provisions of Chapter 61, Article 6
5 NMSA 1978;

6 (h) a podiatrist licensed pursuant to
7 the provisions of the Podiatry Act; or

8 (i) a respiratory care practitioner
9 licensed pursuant to the provisions of the Respiratory Care
10 Act;

11 (3) "qualified clinical laboratory services"
12 means laboratory services provided by a clinical laboratory
13 pursuant to an order of a health care practitioner; and

14 (4) "value of unpaid qualified clinical
15 laboratory services" means the amount that is charged for
16 qualified clinical laboratory services, not to exceed one
17 hundred thirty percent of the reimbursement rate for services
18 under the medicaid program administered by the human services
19 department, that remains unpaid one year after the date of
20 billing and that the clinical laboratory has reason to believe
21 will not be paid because:

22 (a) at the time the services were
23 provided, the person receiving the services had no health
24 insurance or had health insurance that did not cover the
25 services provided;

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1 (b) at the time the services were
2 provided, the person receiving the services was not eligible
3 for medicaid; and

4 (c) the charges are not reimbursable
5 under a program established pursuant to the Indigent Hospital
6 and County Health Care Act."

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

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