

1 HOUSE BILL 406

2 **51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013**

3 INTRODUCED BY

4 Sandra D. Jeff

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9  
10 AN ACT

11 RELATING TO TAXATION; ALLOWING RECEIPTS FROM PROVIDING SERVICES  
12 TO MEDICAID BENEFICIARIES TO BE DEDUCTED FROM GROSS RECEIPTS.

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

15 SECTION 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,  
16 Chapter 96, Section 1, as amended) is amended to read:

17 "7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL  
18 AND HEALTH CARE SERVICES.--

19 A. Receipts from payments [~~by the United States~~  
20 ~~government or any agency thereof~~] for provision of medical and  
21 other health services by medical doctors, osteopathic  
22 physicians, doctors of oriental medicine, athletic trainers,  
23 chiropractic physicians, counselor and therapist practitioners,  
24 dentists, massage therapists, naprapaths, nurses,  
25 nutritionists, dietitians, occupational therapists,

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1 optometrists, pharmacists, physical therapists, psychologists,  
2 radiologic technologists, respiratory care practitioners,  
3 audiologists, speech-language pathologists, social workers and  
4 podiatrists or of medical, other health and palliative services  
5 by hospices or nursing homes to medicare and medicaid  
6 beneficiaries pursuant to the provisions of [~~Title~~] Titles 18,  
7 19 and 21 of the federal Social Security Act may be deducted  
8 from gross receipts.

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

14 C. Receipts from payments by or on behalf of the  
15 Indian health service of the United States department of health  
16 and human services for provision of medical and other health  
17 services by medical doctors and osteopathic physicians to  
18 covered beneficiaries may be deducted from gross receipts.

19 D. Receipts from payments by the United States  
20 government or any agency thereof for medical services provided  
21 by a clinical laboratory to medicare beneficiaries pursuant to  
22 the provisions of Title 18 of the federal Social Security Act  
23 may be deducted from gross receipts.

24 E. 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.

5 F. For the purposes of this section:

6 (1) "audiologist" means a person licensed as  
7 an audiologist pursuant to the provisions of the Speech-  
8 Language Pathology, Audiology and Hearing Aid Dispensing  
9 Practices Act;

10 [~~(1)~~] (2) "athletic trainer" means a person  
11 licensed as an athletic trainer pursuant to the provisions of  
12 [~~Chapter 61, Article 14D NMSA 1978~~] the Athletic Trainer  
13 Practice Act;

14 [~~(2)~~] (3) "chiropractic physician" means a  
15 person who practices chiropractic as defined in the  
16 Chiropractic Physician Practice Act;

17 [~~(3)~~] (4) "clinical laboratory" means a  
18 laboratory accredited pursuant to 42 USCA 263a;

19 [~~(4)~~] (5) "counselor and therapist  
20 practitioner" means a person licensed to practice as a  
21 counselor or therapist pursuant to the provisions of [~~Chapter~~  
22 ~~61, Article 9A NMSA 1978~~] the Counseling and Therapy Practice  
23 Act;

24 [~~(5)~~] (6) "dentist" means a person licensed to  
25 practice as a dentist pursuant to the provisions of [~~Chapter~~

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1 ~~61, Article 5A NMSA 1978]~~ the Dental Health Care Act;

2 [~~6~~] (7) "doctor of oriental medicine" means  
3 a person licensed as a physician to practice acupuncture or  
4 oriental medicine pursuant to the provisions of [~~Chapter 61,~~  
5 ~~Article 14A NMSA 1978]~~ the Acupuncture and Oriental Medicine  
6 Practice Act;

7 [~~7~~] (8) "home health agency" means a for-  
8 profit entity that is licensed by the department of health and  
9 certified by the federal centers for medicare and medicaid  
10 services as a home health agency and certified to provide  
11 medicare services;

12 [~~8~~] (9) "hospice" means a for-profit entity  
13 licensed by the department of health as a hospice and certified  
14 to provide medicare services;

15 [~~9~~] (10) "massage therapist" means a person  
16 licensed to practice massage therapy pursuant to the provisions  
17 of [~~Chapter 61, Article 12C NMSA 1978]~~ the Massage Therapy  
18 Practice Act;

19 [~~10~~] (11) "medical doctor" means a person  
20 licensed as a physician to practice medicine pursuant to the  
21 provisions of the Medical Practice Act;

22 [~~11~~] (12) "naprapath" means a person  
23 licensed as a naprapath pursuant to the provisions of [~~Chapter~~  
24 ~~61, Article 12E NMSA 1978]~~ the Naprapathic Practice Act;

25 [~~12~~] (13) "nurse" means a person licensed as

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1 a registered nurse pursuant to the provisions of [~~Chapter 61,~~  
2 ~~Article 3 NMSA 1978~~] the Nursing Practice Act;

3 [~~(13)~~] (14) "nursing home" means a for-profit  
4 entity licensed by the department of health as a nursing home  
5 and certified to provide medicare services;

6 [~~(14)~~] (15) "nutritionist" or "dietitian"  
7 means a person licensed as a nutritionist or dietitian pursuant  
8 to the provisions of [~~Chapter 61, Article 7A NMSA 1978~~] the  
9 Nutrition and Dietetics Practice Act;

10 [~~(15)~~] (16) "occupational therapist" means a  
11 person licensed as an occupational therapist pursuant to the  
12 provisions of [~~Chapter 61, Article 12A NMSA 1978~~] the  
13 Occupational Therapy Act;

14 [~~(16)~~] (17) "osteopathic physician" means a  
15 person licensed as an osteopathic physician pursuant to the  
16 provisions of Chapter 61, Article 10 NMSA 1978;

17 [~~(17)~~] (18) "optometrist" means a person  
18 licensed to practice optometry pursuant to the provisions of  
19 [~~Chapter 61, Article 2 NMSA 1978~~] the Optometry Act;

20 [~~(18)~~] (19) "pharmacist" means a person  
21 licensed as a pharmacist pursuant to the provisions of [~~Chapter~~  
22 ~~61, Article 11 NMSA 1978~~] the Pharmacy Act;

23 [~~(19)~~] (20) "physical therapist" means a  
24 person licensed as a physical therapist pursuant to the  
25 provisions of [~~Chapter 61, Article 12D NMSA 1978~~] the Physical

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1 Therapy Act;

2                   [~~(20)~~] (21) "podiatrist" means a person  
3 licensed as a podiatrist pursuant to the provisions of the  
4 Podiatry Act;

5                   [~~(21)~~] (22) "psychologist" means a person  
6 licensed as a psychologist pursuant to the provisions of  
7 [~~Chapter 61, Article 9 NMSA 1978~~] the Professional Psychologist  
8 Act;

9                   [~~(22)~~] (23) "radiologic technologist" means a  
10 person licensed as a radiologic technologist pursuant to the  
11 provisions of [~~Chapter 61, Article 14E NMSA 1978~~] the Medical  
12 Imaging and Radiation Therapy Health and Safety Act;

13                   [~~(23)~~] (24) "respiratory care practitioner"  
14 means a person licensed as a respiratory care practitioner  
15 pursuant to the provisions of [~~Chapter 61, Article 12B NMSA~~  
16 ~~1978~~] the Respiratory Care Act;

17                   [~~(24)~~] (25) "social worker" means a person  
18 licensed as an independent social worker pursuant to the  
19 provisions of [~~Chapter 61, Article 31 NMSA 1978~~] the Social Work  
20 Practice Act;

21                   [~~(25)~~] (26) "speech-language pathologist"  
22 means a person licensed as a speech-language pathologist  
23 pursuant to the provisions of [~~Chapter 61, Article 14B NMSA~~  
24 ~~1978~~] the Speech-Language Pathology, Audiology and Hearing Aid  
25 Dispensing Practices Act; and

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[~~(26)~~] (27) "TRICARE program" means the program defined in 10 U.S.C. 1072(7)."

SECTION 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2013.

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