

1 SENATE BILL 167

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

3 INTRODUCED BY

4 Clemente Sanchez

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10 AN ACT

11 RELATING TO TAXATION; EXPANDING THE RURAL HEALTH CARE
12 PRACTITIONER TAX CREDIT TO INCLUDE CLINICAL SOCIAL WORKERS.

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

15 SECTION 1. Section 7-2-18.22 NMSA 1978 (being Laws 2007,
16 Chapter 361, Section 2) is amended to read:

17 "7-2-18.22. [~~TAX CREDIT~~] RURAL HEALTH CARE PRACTITIONER
18 TAX CREDIT.--

19 A. A taxpayer who files an individual New Mexico
20 tax return, who is not a dependent of another individual, who
21 is an eligible health care practitioner and who has provided
22 health care services in New Mexico in a rural health care
23 underserved area in a taxable year may claim a credit against
24 the tax liability imposed by the Income Tax Act. The credit
25 provided in this section may be referred to as the "rural

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1 health care practitioner tax credit".

2 B. The rural health care practitioner tax credit
3 may be claimed and allowed in an amount that shall not exceed
4 five thousand dollars (\$5,000) for all eligible physicians,
5 osteopathic physicians, dentists, clinical psychologists,
6 clinical social workers who have a doctoral degree, podiatrists
7 and optometrists who qualify pursuant to the provisions of this
8 section, except the credit shall not exceed three thousand
9 dollars (\$3,000) for all eligible dental hygienists, physician
10 assistants, certified nurse-midwives, certified registered
11 nurse anesthetists, certified nurse practitioners, ~~and~~
12 clinical nurse specialists and clinical social workers who have
13 a master's degree.

14 C. To qualify for the rural health care
15 practitioner tax credit, an eligible health care practitioner
16 shall have provided health care during a taxable year for at
17 least two thousand eighty hours at a practice site located in
18 an approved rural health care underserved area. An eligible
19 rural health care practitioner who provided health care
20 services for at least one thousand forty hours but less than
21 two thousand eighty hours at a practice site located in an
22 approved rural health care underserved area during a taxable
23 year is eligible for one-half of the credit amount.

24 D. Before an eligible health care practitioner may
25 claim the rural health care practitioner tax credit, the

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1 practitioner shall submit an application to the department of
2 health that describes the practitioner's clinical practice and
3 contains additional information that the department of health
4 may require. The department of health shall determine whether
5 an eligible health care practitioner qualifies for the rural
6 health care practitioner tax credit and shall issue a
7 certificate to each qualifying eligible health care
8 practitioner. The department of health shall provide the
9 taxation and revenue department appropriate information for all
10 eligible health care practitioners to whom certificates are
11 issued.

12 E. A taxpayer claiming the credit provided by this
13 section shall submit a copy of the certificate issued by the
14 department of health with the taxpayer's New Mexico income tax
15 return for the taxable year. If the amount of the credit
16 claimed exceeds a taxpayer's tax liability for the taxable year
17 in which the credit is being claimed, the excess may be carried
18 forward for three consecutive taxable years.

19 F. As used in this section:

20 (1) "eligible health care practitioner" means:

21 (a) a certified nurse-midwife licensed
22 by the board of nursing as a registered nurse and licensed by
23 the public health division of the department of health to
24 practice nurse-midwifery as a certified nurse-midwife;

25 (b) a dentist or dental hygienist

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1 licensed pursuant to the Dental Health Care Act;

2 (c) an optometrist licensed pursuant to
3 the provisions of the Optometry Act;

4 (d) an osteopathic physician licensed
5 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978
6 or an osteopathic physician assistant licensed pursuant to the
7 provisions of the Osteopathic Physicians' Assistants Act;

8 (e) a physician or physician assistant
9 licensed pursuant to the provisions of Chapter 61, Article 6
10 NMSA 1978;

11 (f) a podiatrist licensed pursuant to
12 the provisions of the Podiatry Act;

13 (g) a clinical psychologist licensed
14 pursuant to the provisions of the Professional Psychologist
15 Act; ~~and~~

16 (h) a registered nurse in advanced
17 practice who has been prepared through additional formal
18 education as provided in Sections 61-3-23.2 through 61-3-23.4
19 NMSA 1978 to function beyond the scope of practice of
20 professional registered nursing, including certified nurse
21 practitioners, certified registered nurse anesthetists and
22 clinical nurse specialists; and

23 (i) a clinical social worker licensed
24 pursuant to the Social Work Practice Act;

25 (2) "health care underserved area" means a

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1 geographic area or practice location in which it has been
2 determined by the department of health, through the use of
3 indices and other standards set by the department of health,
4 that sufficient health care services are not being provided;

5 (3) "practice site" means a private practice,
6 public health clinic, hospital, public or private nonprofit
7 primary care clinic or other health care service location in a
8 health care underserved area; and

9 (4) "rural" means an area or location
10 identified by the department of health as falling outside of an
11 urban area."

12 SECTION 2. APPLICABILITY.--The provisions of this act
13 apply to taxable years beginning on or after January 1, 2014.

14 SECTION 3. EFFECTIVE DATE.--The effective date of the
15 provisions of this act is January 1, 2014.