SENATE BILL 12

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SPECIAL SESSION, 2020

INTRODUCED BY
Gerald Ortiz y Pino

AN ACT
RELATING TO TAXATION; PROHIBITING THE TAXATION AND REVENUE DEPARTMENT FROM COLLECTING CERTAIN RELIEF PAYMENTS MADE TO CERTAIN HEALTH CARE PROVIDERS PURSUANT TO THE FEDERAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT; DECLARING AN EMERGENCY.

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

SECTION 1. TEMPORARY PROVISION--TAXATION AND REVENUE DEPARTMENT BARRED FROM TAKING COLLECTION ACTIONS WITH RESPECT TO CERTAIN GROSS RECEIPTS TAX LIABILITIES.--The taxation and revenue department shall take no action to enforce collection of gross receipts tax or local option gross receipts tax due from health care providers, other than hospitals licensed by the department of health, for receipts from provider relief payments made by the United States department of health and .217979.5
human services from the federal public health and social
gener emergency fund pursuant to the provisions of the
federal Coronavirus Aid, Relief, and Economic Security Act.

SECTION 2. EMERGENCY.--It is necessary for the public

peace, health and safety that this act take effect immediately.

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