

1 HOUSE BILL 220

2 **56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023**

3 INTRODUCED BY

4 Kathleen Cates and Tara Jaramillo and Elizabeth "Liz" Thomson

10 AN ACT

11 RELATING TO TAXATION; CREATING A GROSS RECEIPTS TAX DEDUCTION
12 FOR ENVIRONMENTAL MODIFICATION SERVICES MADE TO THE HOMES OF
13 MEDICAID RECIPIENTS.

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

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

18 "[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--
19 ENVIRONMENTAL MODIFICATIONS FOR MEDICAID RECIPIENTS.--

20 A. Receipts of an eligible provider for
21 environmental modification services reimbursed by the medical
22 assistance division may be deducted from gross receipts.

23 B. As used in this section:

24 (1) "eligible provider" means a provider who
25 meets requirements of the medical assistance division to

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1 provide environmental modifications pursuant to a waiver
2 granted by the federal department of health and human services
3 to provide home and community-based services to recipients;

4 (2) "environmental modifications" include the
5 purchasing and installing of equipment or making physical
6 adaptations to a recipient's residence that are necessary to
7 ensure the health, welfare and safety of the recipient or
8 enhance the recipient's access to the home environment and
9 increase the recipient's ability to act independently;

10 (3) "medicaid" means the medical assistance
11 program established pursuant to Title 19 of the federal Social
12 Security Act and regulations issued pursuant to that act;

13 (4) "medical assistance division" means the
14 medical assistance division of the human services department;
15 and

16 (5) "recipient" means a person whom the
17 department has determined to be eligible to receive
18 medicaid-related services and who meets the financial and
19 medical level of care criteria to receive medical assistance
20 division services through one of the division's waiver programs
21 granted by the federal department of health and human
22 services."

23 SECTION 2. EFFECTIVE DATE.--The effective date of the
24 provisions of this act is July 1, 2023.