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SENATE BILL

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

INTRODUCED BY

Gerald Ortiz y Pino

AN ACT

RELATING TO TAXATION; INCLUDING PAYMENTS FROM THE FEDERAL AMERICAN RESCUE PLAN ACT OF 2021 IN A GROSS RECEIPTS TAX EXEMPTION FOR CERTAIN HEALTH CARE PROVIDERS; DECLARING AN EMERGENCY.

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

SECTION 1. Section 7-9-41.6 NMSA 1978 (being Laws 2020 (1st S.S.), Chapter 4, Section 3) is amended to read:

"7-9-41.6. EXEMPTION--GROSS RECEIPTS--CERTAIN HEALTH CARE PROVIDERS FROM CERTAIN FEDERAL [~~CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT~~] PAYMENTS.--Exempted from the gross receipts tax are receipts of health care providers, other than hospitals licensed by the department of health, from payments by the United States department of health and human services from the federal public health and social services emergency

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1 fund to providers eligible to receive the payments pursuant to
2 the federal Coronavirus Aid, Relief, and Economic Security Act
3 and the federal American Rescue Plan Act of 2021."

4 SECTION 2. EFFECTIVE DATE.--The effective date of the
5 provisions of this act is the first day of the month following
6 the date this act takes effect.

7 SECTION 3. EMERGENCY.--It is necessary for the public
8 peace, health and safety that this act take effect immediately.

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