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AN ACT

RELATING TO TAXATION; DISTRIBUTING A PORTION OF THE PREMIUM TAX FROM HEALTH INSURANCE BUSINESS TO THE EMERGENCY MEDICAL SERVICES FUND; MAKING AN APPROPRIATION.

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

SECTION 1. Section 7-1-6.62 NMSA 1978 (being Laws 2019, Chapter 47, Section 2, as amended) is amended to read:

"7-1-6.62. DISTRIBUTION--PREMIUM TAX.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the law enforcement protection fund in an amount equal to ten percent of the net receipts attributable to the premium tax from life, health, general casualty and title insurance business.

B. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the fire protection fund of the net receipts attributable to the premium tax derived from property and vehicle insurance business.

C. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the emergency medical services fund in an amount equal to five percent of the net receipts attributable to the premium tax from health insurance business."

SECTION 2. Section 24-10A-3 NMSA 1978 (being Laws 1978, Chapter 178, Section 3, as amended) is amended to read:

1 "24-10A-3. EMERGENCY MEDICAL SERVICES FUND CREATED--  
2 FUNDING.--

3 A. The "emergency medical services fund" is  
4 created in the state treasury. Money in the fund shall not  
5 revert at the end of any fiscal year. Money appropriated to  
6 the fund or accruing to it through distributions, gifts,  
7 grants, fees or bequests shall be deposited in the fund.  
8 Interest earned on investment of the fund shall be credited  
9 to the general fund. Disbursements from the fund shall be  
10 made upon warrants drawn by the secretary of finance and  
11 administration pursuant to vouchers signed by the secretary  
12 or the secretary's authorized representative.

13 B. The bureau shall administer the fund and  
14 provide for the distribution of the fund pursuant to the  
15 Emergency Medical Services Fund Act and rules adopted  
16 pursuant to the provisions of that act.

17 C. In any fiscal year, no less than seventy-five  
18 percent of the money in the fund shall be used for the local  
19 emergency medical services funding program to support the  
20 cost of supplies and equipment and operational costs other  
21 than salaries and benefits for emergency medical services  
22 personnel. This money shall be distributed to municipalities  
23 and counties on behalf of eligible local recipients, using a  
24 formula established pursuant to rules adopted by the  
25 department. The formula shall determine each municipality's

1 and county's share of the fund based on the relative  
2 geographic size and population of each county. The formula  
3 shall also base the distribution of money for each  
4 municipality and county on the relative number of runs of  
5 each local recipient eligible to participate in the  
6 distribution.

7 D. In any fiscal year, no more than:

8 (1) twenty-two percent of the fund may be  
9 used for emergency medical services system improvement  
10 projects, including the purchase of emergency medical  
11 services vehicles, local and statewide emergency medical  
12 services system support projects, the statewide trauma care  
13 system program and the emergency medical dispatch agency  
14 support program; and

15 (2) three percent of the fund may be used by  
16 the bureau for administrative costs, including monitoring and  
17 providing technical assistance.

18 E. In any fiscal year, money in the fund that is  
19 not distributed pursuant to the provisions of Subsection D of  
20 this section may be distributed pursuant to the provisions of  
21 Subsection C of this section."

22 SECTION 3. EFFECTIVE DATE.--The effective date  
23 of the provisions of Sections 1 and 2 of this act is  
24 July 1, 2025. \_\_\_\_\_  
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