

1 HOUSE BILL 357

2 **57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025**

3 INTRODUCED BY

4 Tara L. Lujan and Kathleen Cates

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10 AN ACT

11 RELATING TO PUBLIC ASSISTANCE; PROHIBITING THE INCLUSION OF
12 HEALTH CARE PROVIDER GROSS RECEIPTS TAXES IN A MI VIA WAIVER
13 PROGRAM PARTICIPANT'S BUDGET.

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

16 SECTION 1. [NEW MATERIAL] MI VIA WAIVER PROGRAM--GROSS
17 RECEIPTS TAXES.--

18 A. The health care authority shall promulgate rules
19 to ensure that gross receipts taxes are not used to calculate
20 the individual budgetary allotments for individuals
21 participating in the mi via waiver program. A health care
22 provider's costs for gross receipts taxes shall be billed and
23 reimbursed as a separate line item that is in addition to a
24 participant's individual budgetary allotment.

25 B. For the purposes of this section:

.230371.1

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(1) "individual budgetary allotment" means the total approved annual budget assigned to a mi via waiver program participant for services, supports and goods; and

(2) "mi via waiver program" means the state's self-directed medicaid home- and community-based services waiver program.