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SENATE BILL 249

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

INTRODUCED BY

Craig W. Brandt

AN ACT

RELATING TO HEALTH CARE; REQUIRING HEALTH CARE PROVIDERS TO BE REIMBURSED FOR GROSS RECEIPTS TAXES.

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

SECTION 1. A new section of the Public Assistance Act is enacted to read:

"[NEW MATERIAL] REIMBURSEMENT FOR GROSS RECEIPTS TAXES.--

A. When a health care provider receives medicaid reimbursement for providing health care services to a recipient, the health care provider shall be:

(1) reimbursed for all applicable gross receipts taxes that the health care provider is required to pay; and

(2) provided an itemized list that includes information on the services for which the health care provider

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1 is being reimbursed and a specific item on the list that  
2 explains how much money is being reimbursed to compensate the  
3 health care provider for gross receipts taxes.

4 B. For the purposes of this section, "medicaid"  
5 means the federal-state program administered by the authority  
6 pursuant to Title 19 or Title 21 of the federal Social Security  
7 Act."