

<b>LFC Requester:</b>	<b>Lair Glaeser</b>
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## AGENCY BILL ANALYSIS - 2026 REGULAR SESSION

**WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO**  
**[AgencyAnalysis.nmlegis.gov](https://www.legis.state.nm.us/AgencyAnalysis) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)**  
**(Analysis must be uploaded as a PDF)**

### **SECTION I: GENERAL INFORMATION**

*{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*

**Date Prepared:** 1/18/26 **Bill Number:** HB90 **Original** ☒ **Amendment** ☐ **Substitute** ☐

**Short Title:** HEALTH CARE PRECEPTOR INCOME TAX CREDIT

**Sponsor:** Rep. Anita Gonzales

**Name and Code Number:** HCA 630

**Person Writing:** Robert B. Kenney

**Phone:** 505-469-2822 **Email:** RobertB.Kenney@hca.nm.gov

### **SECTION II: FISCAL IMPACT**

#### **APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		
\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) indicate expenditure decreases)

#### **REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		
\$0.0	\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) indicate revenue decreases)

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)**

	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>3 Year Total Cost</b>	<b>Recurring or Nonrecurring</b>	<b>Fund Affected</b>
<b>Total</b>	\$0.0	\$0.0	\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) Indicate Expenditure Decreases)

**SECTION III: NARRATIVE****BILL SUMMARY**

Synopsis: HB0090 would add the “Health Care Preceptor Income Tax Credit” to Section 7-2-1, *et seq.*, NMSA 1978 for a New Mexico taxpayer “who is a preceptor employed by or a volunteer of an accredited New Mexico institution of higher education and who has performed a preceptorship of not less than four weeks in New Mexico”. “The department shall include the tax credit in the tax expenditure budget compiled pursuant to Section 7-1-84 NMSA 1978.” In the Income Tax Act, the “department” is defined as the New Mexico Taxation and Revenue Department.

**FISCAL IMPLICATIONS**

None for MAD with the bill in its current state.

None for ITD

None for ASD

**SIGNIFICANT ISSUES**

None for MAD with the bill in its current state.

None for ITD

**PERFORMANCE IMPLICATIONS**

None for MAD with the bill in its current state.

None for ITD

**ADMINISTRATIVE IMPLICATIONS**

None for MAD with the bill in its current state.

None for ITD

None for ASD

**CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

None

**TECHNICAL ISSUES**

None for MAD with the bill in its current state.

None for ITD

**OTHER SUBSTANTIVE ISSUES**

None

**ALTERNATIVES**

Consider expanding to allow supervision of graduate students *residing* in New Mexico rather than limiting it to students *attending* a New Mexico school. Nursing students and nurse practitioner students, for example, often attend out of state schools and then are unable to find preceptor hours in New Mexico.

**WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

Status quo

**AMENDMENTS**

N/A