

LFC Requester:

Francis Norton

AGENCY BILL ANALYSIS - 2026 REGULAR SESSION

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO

AgencyAnalysis.nmlegis.gov and email to 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: January 29, 2026 Check all that apply:
Bill Number: HB 90 HHS CS Original Correction
 Amendment Substitute

Sponsor: Rep. Gonzales **Agency Name and Code** University of New Mexico-952
Short Title: Health Care Preceptor Income Tax Credit **Number:** _____
Person Writing Kelly O'Donnell
Phone: 505-659-5702 **Email** kodonnell@unm.edu

SECTION II: FISCAL IMPACT**APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		

(Parenthesis () indicate revenue decreases)

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
Total						

(Parenthesis () Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:
 Duplicates/Relates to Appropriation in the General Appropriation Act

SECTION III: NARRATIVE

BILL SUMMARY

Synopsis:

The House Health and Human Services Committee Substitute for HB 90 creates a health care preceptor income tax credit. The bill allows licensed health care professionals who serve as preceptors for eligible graduate students or medical residents in New Mexico to claim a nonrefundable income tax credit of up to \$1,000 per taxable year for uncompensated clinical supervision. The credit is available to preceptors employed by or volunteering with accredited New Mexico institutions of higher education, may be carried forward until exhausted, and is limited to one credit per taxpayer per year. The credit applies to taxable years beginning on or after January 1, 2026.

FISCAL IMPLICATIONS

SIGNIFICANT ISSUES

The University of New Mexico School of Medicine, and Colleges of Nursing and Pharmacy have long used community providers as preceptors to provide clinical learning experiences to students. Preceptors are at the core of the clinical education of physicians, pharmacists, physician assistants, and advanced practice registered nurses (APRNs).

Community-based, volunteer preceptors are considered volunteer faculty. Volunteer preceptors are not compensated for the time they spend working with learners. To be maximally effective, a preceptor tax credit should narrowly target community-based clinicians who serve as volunteer preceptors. Such a credit could help retain current preceptors and encourage more clinicians to become preceptors by offsetting some of their costs.

In recent years, some private institutions have instituted the practice of paying for preceptors. UNM and other public institutions do not have the ability to pay for community preceptors and may thus encounter difficulties in securing clinical training sites and preceptors, particularly in rural parts of the state. Rural rotations are critical because they expose students to practicing in parts of New Mexico that sorely need health care providers.

PERFORMANCE IMPLICATIONS

ADMINISTRATIVE IMPLICATIONS

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

TECHNICAL ISSUES

OTHER SUBSTANTIVE ISSUES

ALTERNATIVES

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

AMENDMENTS

In the committee substitute for HB 90, "preceptorship" is defined as "one hundred twenty hours of uncompensated clinical training and supervision." While the term "uncompensated" should preclude clinicians who are compensated for precepting as part of their regular employment, this exclusion could be made more clear by amending P1 lines 19 and 20 as follows:

A. A taxpayer who is not a dependent of another individual, who is a **volunteer** preceptor ~~employed by or a volunteer of an~~ **affiliated with an** accredited New Mexico institution of higher education.