

LFC Requester:

Norton Francis

**AGENCY BILL ANALYSIS - 2026 REGULAR SESSION**

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO

[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) 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: 1/27/2026

Check all that apply:

Bill Number: H142Original  Correction Amendment  Substitute 

<b>Sponsor:</b>	Sarah Silva	<b>Agency Name and Code</b>	449 – Board of Nursing
	Anita Gonzales		<b>Number:</b>
<b>Short Title:</b>	RURAL HEALTH CARE TAX CREDIT CHANGES	<b>Person Writing</b>	Sheena Ferguson
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**SECTION II: FISCAL IMPACT****APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		
0	0	0	0

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		
0	0	0	0	0

(Parenthesis ( ) indicate revenue decreases)

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

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>	0	0	0	0	0	0

(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: This bill changes the name of a previous action related to an increased tax credit for health care practitioners in rural areas and now also underserved urban areas. Of significance, it removes specific advanced practice registered nurse titles in lieu of registered nurse.

**FISCAL IMPLICATIONS:** None for the NM Board of Nursing.

Note: major assumptions underlying fiscal impact should be documented.

Note: if additional operating budget impact is estimated, assumptions and calculations should be reported in this section.

**SIGNIFICANT ISSUES:** It may inadvertently cause confusion due to the removal of the APRN titles for some (certified nurse practitioner, certified registered nurse anesthetists, certified clinical nurse specialist) but retains the title of certified nurse midwife. If titles were removed for clarity, and since CNMs are also nurses, that whole section can be simplified. Licensed “lay” midwives would remain a separate title/category. APRNs are now covered under the RN definition.

In a previous bill, licensed practical nurses (LPN) were also suggested to be included. This bill appears to exclude LPNs.

**PERFORMANCE IMPLICATIONS:** None.

**ADMINISTRATIVE IMPLICATIONS:** None.

**CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP:** None.

**TECHNICAL ISSUES:** None.

**OTHER SUBSTANTIVE ISSUES:** None.

**ALTERNATIVES:** None.

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

A tax credit for those in underserved areas would not be available to health care providers.

### **AMENDMENTS**

**Friendly,** Page 8. g. 1. Can be deleted, leaving only licensed midwife since a certified nurse midwife is now included in h.