

LFC Requester:

Laird Graeser

AGENCY BILL ANALYSIS - 2026 REGULAR SESSION

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO
[AgencyAnalysis.nmlegis.gov](https://www.nmlegis.gov/AgencyAnalysis) 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: 1/31/26 **Bill Number:** HB249 **Original** **Amendment** **Substitute**

Short Title: ELECTRONIC MEDICAL RECORDS INCOME TAX CREDIT

Sponsor: Rep. Jenifer Jones

Name and Code Number: HCA 630

Person Writing: Mario Portillo

Phone: 505-699-7526 **Email:** mario.portillo@hca.nm.gov

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

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		
\$0.0	\$0.0	-	-

(Parenthesis () indicate expenditure decreases)

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		
\$0.0	\$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
Total	\$0.0	\$0.0	\$0.0	\$0	-	-

(Parenthesis () Indicate Expenditure Decreases)

SECTION III: NARRATIVE

BILL SUMMARY

The purpose of HB249 is to incentivize the adoption of electronic medical records systems by eligible health care practitioners in small health care institutions through a temporary personal income tax credit. The bill is intended to support improved clinical documentation and administrative efficiency while reducing the financial burden associated with electronic medical records implementation for qualifying providers.

FISCAL IMPLICATIONS

None

SIGNIFICANT ISSUES

None

PERFORMANCE IMPLICATIONS

None

ADMINISTRATIVE IMPLICATIONS

The Health Care Authority is not assigned any duties under the bill. Eligibility certification, record review, and reporting are handled by the Department of Health, and the tax credit itself is claimed through the Income Tax Act. There is no requirement for HCA to implement, oversee, certify, or monitor the credit.

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

None

TECHNICAL ISSUES

None

OTHER SUBSTANTIVE ISSUES

None

ALTERNATIVES

None

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

Status quo

AMENDMENTS

None