

LFC Requester:	Laird Graeser
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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: 1/16/26 **Bill Number:** SB0013 **Original** **Amendment** **Substitute**
Short Title: EXTENDS HEALTH CARE PRACTITIONER SERVICES TAX DEDUCTION
Sponsor: Sen. Figueroa, Sen. Steinborn, Sen. Campos
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	-	-

(Parenthesis () indicate expenditure decreases)

REVENUE (dollars in thousands)

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

(Parenthesis () Indicate Expenditure Decreases)

SECTION III: NARRATIVE BILL SUMMARY

The purpose of this bill is to extend the sunset date for a gross receipts tax deduction for health care practitioners and expand the deduction to include coinsurance. Specifically, the amendment:

- Extends the sunset date for the deduction on certain patient cost-sharing payments from July 1, 2028 to July 1, 2031 (Subsection B).
- Expands what patient payments qualify for the deduction by adding coinsurance (Subsection B).
- Makes two definition/technical updates:
 - Updates a licensing reference in the definition of “association of health care practitioners” from the Public Health Act to the Health Care Code (Subsection F(1)(b)).
 - Broadens the definition of “copayment” or “coinsurance” from a “fixed dollar” amount to “an amount” the plan requires the patient to pay (Subsection F(3)).

FISCAL IMPLICATIONS

None

SIGNIFICANT ISSUES

None noted.

PERFORMANCE IMPLICATIONS

None noted.

ADMINISTRATIVE IMPLICATIONS

None noted.

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

None

TECHNICAL ISSUES

None noted.

OTHER SUBSTANTIVE ISSUES

None

ALTERNATIVES

None

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

The tax credit allowing these deductions would sunset and not be extended to July 1, 2031.

AMENDMENTS

None