

LFC Requester:

Laird Graeser

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: 2/4/26 *Check all that apply:*
Bill Number: SB 13 Original Correction
 Amendment Substitute

Sponsor: Figueroa **Agency Name**
Steinborn **and Code** 995 NMC
Campos **Number:** _____
Gallegos **Person Writing** Hannah Kase Woods
Short Title: HEALTH CARE GROSS **Phone:** 505-820-8102 **Email** hwoods@nmcounties.org
RECEIPTS DEDUCTION

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:

FISCAL IMPLICATIONS

FIR for SB13

New Mexico county governments remain concerned about legislative proposals to limit local revenues, add tax exemptions, or provide tax credits. Counties are on the front lines of delivering essential public services, including public safety, infrastructure, and healthcare. Legislative proposals that erode gross receipts taxes (GRT) and property tax revenues directly affect a county's ability to provide these critical services.

SB13 proposes extending the sunset for the healthcare practitioner GRT deduction for an additional three years, further restricting county revenue growth. Although counties recognize the need for medical providers, the existing GRT deduction has not stabilized the reduction in medical workforce and is not the primary deterrent for attracting and retaining healthcare practitioners.

It is important to note that unlike many municipalities, counties are highly reliant on both GRT and property taxes as their primary revenue sources. Depending on the specific county, this percentage can fluctuate dramatically statewide and changes affect each county differently.

ESTIMATED PERCENTAGE OF RELIANCE ON GRT & PROPERTY TAXES

COUNTY	% GRT	% Property
Bernalillo County	66%	34%
Catron County	40%	60%
Chaves County	65%	35%
Cibola County	65%	35%
Colfax County	30%	70%
Curry County	56%	44%
De Baca County	30%	70%
Dona Ana County	58%	42%
Eddy County	77%	23%
Grant County	64%	36%
Guadalupe County	41%	59%
Harding County	36%	64%
Hidalgo County	40%	60%
Lea County	60%	40%
Lincoln County	32%	68%
Los Alamos County	93%	7%
Luna County	58%	42%
McKinley County	75%	25%
Mora County	64%	36%
Otero County	60%	40%
Quay County	63%	37%

Rio Arriba County	61%	39%
Roosevelt County	48%	52%
San Juan County	69%	31%
San Miguel County	60%	40%
Sandoval County	45%	55%
Santa Fe County	62%	38%
Sierra County	56%	44%
Socorro County	54%	46%
Taos County	64%	36%
Torrance County	61%	39%
Union County	38%	62%
Valencia County	62%	38%

GROSS

RECEIPT

TAXES

County GRT revenues are extremely volatile, with many counties only now returning to pre-pandemic levels. In any given year, a natural disaster, significant industry change, contract with a major employer, or legislative exemption can significantly impact a county's budget:

COUNTY GRT FY 24 – FY 25 AND PERCENTAGE FLUNCTUATION

COUNTY	2023-2024	2024-2025	% OF CHANGE
Bernalillo County	\$311,433,967.89	\$324,928,052.96	4%
Catron County	\$1,266,479.35	\$1,081,504.80	-15%
Chaves County	\$20,184,589.74	\$20,638,015.79	2%
Cibola County	\$6,958,199.63	\$7,964,858.55	14%
Colfax County	\$2,836,997.25	\$3,191,339.77	12%
Curry County	\$14,074,996.65	\$13,842,703.23	-2%
De Baca County	\$725,747.11	\$437,005.49	-40%
Dona Ana County	\$75,093,080.61	\$80,428,544.55	7%
Eddy County	\$102,023,642.42	\$110,665,583.90	8%
Grant County	\$10,422,932.16	\$10,985,811.65	5%
Guadalupe	\$2,309,096.37	\$1,580,581.14	-32%
Harding County	\$367,836.44	\$356,730.48	-3%
Hidalgo County	\$1,150,527.14	\$1,530,857.96	33%
Lea County	\$48,275,303.84	\$49,656,015.01	3%
Lincoln County	\$3,245,920.72	\$4,586,109.67	41%
Los Alamos County	\$102,020,036.10	\$80,447,933.21	-21%
Luna County	\$9,189,779.29	\$10,662,691.30	16%
McKinley County	\$21,646,794.94	\$21,940,043.60	1%
Mora County	\$2,453,741.22	\$2,900,483.47	18%
Otero County	\$15,815,256.71	\$18,920,825.26	20%
Quay County	\$3,700,470.44	\$4,338,288.35	17%
Rio Arriba County	\$12,025,333.11	\$12,775,339.54	6%
Roosevelt County	\$6,232,597.65	\$6,852,940.17	10%
San Juan County	\$52,967,585.19	\$59,108,909.18	12%
San Miguel County	\$7,363,373.68	\$8,377,347.91	14%
Sandoval County	\$32,121,774.61	\$28,931,720.14	-10%
Santa Fe County	\$101,773,041.62	\$106,016,330.13	4%

Sierra County	\$5,293,608.06	\$5,352,848.16	1%
Socorro County	\$4,186,809.44	\$4,632,001.90	11%
Taos County	\$20,333,385.37	\$26,233,177.31	29%
Torrance County	\$6,602,975.40	\$9,936,446.08	50%
Union County	\$1,429,472.96	\$1,270,960.60	-11%
Valencia County	\$28,637,431.31	\$29,420,899.28	3%

Source: TRD Monthly Local Govt. Distribution Reports (RP-500)

SIGNIFICANT ISSUES

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