

**Bill Analysis and Fiscal Impact Report
Taxation and Revenue Department**

January 30, 2026

Bill:
SB-101

Sponsor:
Senators Elizabeth "Liz" Stefanics and Linda M. López and Representatives Reena Szczepanski, Elizabeth "Liz" Thomson.

Short Title:
Health Care Delivery & Access Act Repeal

Description:
This bill repeals the delayed repeal of the Health Care Delivery and Access Act continuing this program in New Mexico, which has the effect of making the Act permanent.

Effective Date, Applicability, and Contingency Language:
Not specified or 90 days following adjournment (May 20, 2026).

Taxation and Revenue Department Analyst:
Lucinda Sydow

Estimated Revenue Impact*

FY26	FY27	FY28	FY29	FY30	Recurring or Non-Recurring	Fund(s) Affected
No impact						Health Care Delivery and Access Fund
No impact						Federal Funds Match

* In thousands of dollars. Parentheses () indicate a revenue loss. ** Recurring (R) or Non-Recurring (NR).

Methodology for Estimated Revenue Impact:
This bill has no revenue impact in the forecast period as repeal for the Health Care Delivery and Access Act is currently set for July 1, 2030, impacting only FY 2031 and beyond.

Policy Issues:
The repeal of the existing delayed repeal of the Health Care Delivery and Access Act, well ahead of the repeal date of July 1, 2030, will allow the Health Care Authority and the Taxation & Revenue Department ample time to plan for a stable continuation of the program and revenue.

Technical Issues:
None.

Other Issues:
None.

Administrative & Compliance Impact:
None.

Related Bills:
Relates to SB-17 (2024 Regular Session)