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SENATE BILL 166

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS  
FOR CERTAIN NURSING HOME RECEIPTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,  
Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL  
AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States  
government or any agency thereof for provision of medical and  
other health services by medical doctors and [~~osteopaths~~]  
osteopathic physicians or of medical, other health and  
palliative services by a hospice or a nursing home to medicare  
beneficiaries pursuant to the provisions of Title XVIII of the  
federal Social Security Act may be deducted from gross

underscored material = new  
[bracketed material] = del ete

underscored material = new  
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1 receipts.

2 B. For the purposes of this section:

3 (1) "hospice" means a for-profit entity  
4 licensed and certified by the department of health as a  
5 hospice; ~~and~~

6 (2) "nursing home" means a for-profit nursing  
7 home licensed by the department of health; and

8 ~~[(2)]~~ (3) "medical doctors and ~~[osteopaths]~~  
9 osteopathic physicians" means persons licensed to practice  
10 under Section 61-6-11, ~~[or]~~ 61-6-13, 61-10-11 or 61-10-12 NMSA  
11 1978. "

12 Section 2. EFFECTIVE DATE. --The effective date of the  
13 provisions of this act is July 1, 2003.

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