SENATE BILL 18

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

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS FOR CERTAIN NURSING HOME RECEIPTS; RECONCILING MULTIPLE AMENDMENTS TO SECTION 7-9-77.1 NMSA 1978 (BEING LAWS 1998, CHAPTER 96, SECTION 1, AS AMENDED BY LAWS 2003, CHAPTER 350, SECTION 1 AND BY LAWS 2003, CHAPTER 351, SECTION 1).

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 by Laws 2003, Chapter 350, Section 1 and by Laws 2003, Chapter 351, Section 1) 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

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1   other health services by medical doctors, [and] osteopathic

2   physicians and podiatrists or of medical and other health and

3   palliative services by [a hospice] hospices or nursing homes to

4   medicare beneficiaries pursuant to the provisions of Title 18

5   of the federal Social Security Act may be deducted from gross

6   receipts.

7   B.   Receipts from payments by a third-party

8   administrator of the federal TRICARE program for provision of

9   medical and other health services by medical doctors and

10   osteopathic physicians to covered beneficiaries may be deducted

11   from gross receipts.

12   C.   Receipts from payments by the United States

13   government or any agency thereof for medical services provided

14   by a clinical laboratory to medicare beneficiaries pursuant to

15   the provisions of Title 18 of the federal Social Security Act

16   may be deducted from gross receipts pursuant to the following

17   schedule:

18   (1)   from July 1, 2003 through June 30, 2004,

19   thirty-three and one-third percent of the receipts may be

20   deducted;

21   (2)   from July 1, 2004 through June 30, 2005,

22   sixty-six and two-thirds percent of the receipts may be

23   deducted; and

24   (3)   after June 30, 2005, one hundred percent

25   of the receipts may be deducted.

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- 2 -

1   D.   Receipts from payments by the United States

2 government or any agency thereof for medical, other health and

3 palliative services provided by a home health agency to

4 medicare beneficiaries pursuant to the provisions of Title 18

5 of the federal Social Security Act may be deducted from gross

6 receipts pursuant to the following schedule:

7   (1)   from July 1, 2003 through June 30, 2004,

8 thirty-three and one-third percent of the receipts may be

9 deducted;

10   (2)   from July 1, 2004 through June 30, 2005,

11 sixty-six and two-thirds percent of the receipts may be

12 deducted; and

13   (3)   after June 30, 2005, one hundred percent

14 of the receipts may be deducted.

15   [C.] E.   For the purposes of this section:

16   (1)   "clinical laboratory" means a laboratory

17 accredited pursuant to 42 USCA 263a;

18   (2)   "home health agency" means a for-profit

19 entity that is licensed by the department of health as a home

20 health agency and certified to provide medicare services;

21   [(1)] (3)   "hospice" means a for-profit entity

22 licensed [and certified] by the department of health as a

23 hospice and certified to provide medicare services;

24   [(2)] (4)   "medical doctor" means a person

25 licensed as a physician to practice medicine pursuant to the

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- 3 -

provisions of the Medical Practice Act;

                (5) "nursing home" means a for-profit entity licensed by the department of health as a nursing home and certified to provide medicare services;

                [(3)] (6) "osteopathic physician" means a person licensed as an osteopathic physician pursuant to the provisions of Chapter 61, Article 10 NMSA 1978;

                [(4)] (7) "podiatrist" means a person licensed as a podiatrist pursuant to the provisions of the Podiatry Act; and

                [(5)] (8) "TRICARE program" means the program defined in 10 [U.S.C.] USCA 1072(7)."

- 4 -