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AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS FOR CERTAIN NURSING HOME RECEIPTS; RECONCILING MULTIPLE AMENDMENTS TO THE SAME SECTION OF LAW IN LAWS 2003; AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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 other health services by medical doctors, osteopathic physicians and podiatrists or of medical, other health and palliative services by hospices or nursing homes to medicare beneficiaries pursuant to the provisions of Title 18 of the federal Social Security Act may be deducted from gross receipts.

B. Receipts from payments by a third-party administrator of the federal TRICARE program for provision of medical and other health services by medical doctors and osteopathic physicians to covered beneficiaries may be

1 deducted from gross receipts.

2 C. Receipts from payments by the United States
3 government or any agency thereof for medical services
4 provided by a clinical laboratory to medicare beneficiaries
5 pursuant to the provisions of Title 18 of the federal Social
6 Security Act may be deducted from gross receipts pursuant to
7 the following schedule:

8 (1) from July 1, 2003 through June 30, 2004,
9 thirty-three and one-third percent of the receipts may be
10 deducted;

11 (2) from July 1, 2004 through June 30, 2005,
12 sixty-six and two-thirds percent of the receipts may be
13 deducted; and

14 (3) after June 30, 2005, one hundred percent
15 of the receipts may be deducted.

16 D. Receipts from payments by the United States
17 government or any agency thereof for medical, other health
18 and palliative services provided by a home health agency to
19 medicare beneficiaries pursuant to the provisions of Title 18
20 of the federal Social Security Act may be deducted from gross
21 receipts pursuant to the following schedule:

22 (1) from July 1, 2003 through June 30, 2004,
23 thirty-three and one-third percent of the receipts may be
24 deducted;

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

1 sixty-six and two-thirds percent of the receipts may be
2 deducted; and

3 (3) after June 30, 2005, one hundred percent
4 of the receipts may be deducted.

5 E. For the purposes of this section:

6 (1) "clinical laboratory" means a laboratory
7 accredited pursuant to 42 USCA 263a;

8 (2) "home health agency" means a for-profit
9 entity that is licensed by the department of health and
10 certified by the federal centers for medicare and medicaid
11 services as a home health agency and certified to provide
12 medicare services;

13 (3) "hospice" means a for-profit entity
14 licensed by the department of health as a hospice and
15 certified to provide medicare services;

16 (4) "medical doctor" means a person licensed
17 as a physician to practice medicine pursuant to the
18 provisions of the Medical Practice Act;

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

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

25 (7) "podiatrist" means a person licensed as

1 a podiatrist pursuant to the provisions of the Podiatry Act;
2 and

3 (8) "TRICARE program" means the program
4 defined in 10 U.S.C. 1072(7)."

5 Section 2. REPEAL.--Section 7-2-18.12 NMSA 1978 (being
6 Laws 2004, Chapter 99, Section 1) is repealed. _____

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