

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HOUSE BILL 1107

**48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007**

INTRODUCED BY

Joni Marie Gutierrez

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS FROM CERTAIN SERVICES PROVIDED BY A BOARD-CERTIFIED PLASTIC SURGEON.

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

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS--COSMETIC SURGERY.--

A. Receipts from the provision of services by a physician who is a board-certified plastic surgeon may be deducted from gross receipts, provided that the services are within the scope of practice of that certification.

B. As used in this section:

(1) "board-certified plastic surgeon" means a

underscored material = new  
[bracketed material] = delete

underscoring material = new  
[bracketed material] = delete

1 person who is a diplomate of the American board of plastic  
2 surgery; and

3 (2) "physician" means a person who is licensed  
4 to practice medicine pursuant to the provisions of the Medical  
5 Practice Act."

6 Section 2. EFFECTIVE DATE.--The effective date of the  
7 provisions of this act is July 1, 2007.

8 - 2 -

9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25