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HOUSE BILL 109

**49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

INTRODUCED BY

John A. Heaton

AN ACT

RELATING TO EMPLOYER HEALTH COVERAGE; REQUIRING EMPLOYERS TO  
OFFER A PRETAX HEALTH COVERAGE OPTION.

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

Section 1. EMPLOYERS REQUIRED TO OFFER PRETAX HEALTH  
COVERAGE OPTION.--An employer, except a federally recognized  
Indian nation, tribe or pueblo acting as an employer, shall  
offer to its employees for whom the employer does not offer a  
health insurance plan a pretax health coverage option pursuant  
to Section 125 or successor provision of the federal Internal  
Revenue Code of 1986, whether or not the employer chooses to  
pay any portion of the health coverage premium or costs.

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