

LFC Requester:

Norton Francis

**AGENCY BILL ANALYSIS - 2026 REGULAR SESSION**

**WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO**  
[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)  
*(Analysis must be uploaded as a PDF)*

**SECTION I: GENERAL INFORMATION**

*{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*

**Date Prepared:** 1/28/26 **Bill Number:** HB90 **Original**  **Amendment**  **Substitute**  X

**Short Title:** HEALTH CARE PRECEPTOR INCOME TAX CREDIT

**Sponsor:** Rep. Anita Gonzales

**Name and Code Number:** HCA 630

**Person Writing:** Mario Portillo

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**SECTION II: FISCAL IMPACT****APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		
\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) indicate expenditure decreases)

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		
\$0.0	\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) indicate revenue decreases)

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)**

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>	\$0.0	\$0.0	\$0.0	\$0.0	Not Applicable	Not Applicable

(Parenthesis ( ) Indicate Expenditure Decreases)

## **SECTION III: NARRATIVE**

### **BILL SUMMARY**

Synopsis: HB0090 would add the “Health Care Preceptor Income Tax Credit” to Section 7-2-1, *et seq.*, NMSA 1978 for a New Mexico taxpayer “who is a preceptor employed by or a volunteer of an accredited New Mexico institution of higher education and who has performed a preceptorship of not less than four weeks in New Mexico”. “The department shall include the tax credit in the tax expenditure budget compiled pursuant to Section 7-1-84 NMSA 1978.” In the Income Tax Act, the “department” is defined as the New Mexico Taxation and Revenue Department.

### **FISCAL IMPLICATIONS**

This bill creates a personal income tax credit administered by the Taxation and Revenue Department (TRD). It does not require HCA to implement, administer, fund, or oversee the credit, nor does it modify Medicaid eligibility, benefits, provider reimbursement, or program operations. As a result, there is no direct administrative or programmatic fiscal impact to either HCA or MAD.

### **SIGNIFICANT ISSUES**

None

### **PERFORMANCE IMPLICATIONS**

None

### **ADMINISTRATIVE IMPLICATIONS**

None

### **CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

None

### **TECHNICAL ISSUES**

None

### **OTHER SUBSTANTIVE ISSUES**

None

### **ALTERNATIVES**

Consider expanding to allow supervision of graduate students *residing* in New Mexico rather than limiting it to students *attending* a New Mexico school. Nursing students and nurse practitioner students, for example, often attend out of state schools and then are unable to find preceptor hours in New Mexico.

### **WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

Status quo

### **AMENDMENTS**

N/A