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HOUSE BILL 144

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Delores C. Wright

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS AND GOVERNMENTAL GROSS RECEIPTS FOR ALL RECEIPTS FROM THE SALE OF PROSTHETIC DEVICES.

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

Section 1. Section 7-9-73 NMSA 1978 (being Laws 1970, Chapter 78, Section 2, as amended) is amended to read:

"7-9-73. DEDUCTION--GROSS RECEIPTS TAX--GOVERNMENTAL GROSS RECEIPTS--SALE OF PROSTHETIC DEVICES.--Receipts from selling prosthetic devices may be deducted from gross receipts or from governmental gross receipts [~~if the sale is made to a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing and who delivers a nontaxable transaction certificate to the seller. The buyer delivering the~~

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1 ~~nontaxable transaction certificate must deliver the prosthetic~~  
2 ~~device incidental to the performance of a service and must~~  
3 ~~include the value of the prosthetic device in his charge for~~  
4 ~~the service]. "~~

5 Section 2. EFFECTIVE DATE. --The effective date of the  
6 provisions of this act is July 1, 1999.

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1 FORTY-FOURTH LEGISLATURE  
2 FIRST SESSION, 1999  
3  
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6 March 2, 1999  
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8 Mr. Speaker:  
9

10 Your BUSINESS AND INDUSTRY COMMITTEE, to whom has  
11 been referred  
12

13 HOUSE BILL 144  
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15 has had it under consideration and reports same with  
16 recommendation that it DO PASS, amended as follows:

17 1. On page 2, line 4, after the period insert the  
18 following:  
19

20 "For purposes of this section, "prosthetic device" means  
21 an artificial substitute for a missing body part.".,  
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23 and thence referred to the TAXATION AND REVENUE  
24 COMMITTEE.  
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FORTY-FOURTH LEGISLATURE  
FIRST SESSION, 1999

3 HBC/HB 144

Page 4

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5 Respectfully submitted,

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8 \_\_\_\_\_  
9 Debbie A. Rodella, Vice  
10 Chairwoman

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12 Adopted \_\_\_\_\_  
13 (Chief Clerk)

12 Not Adopted \_\_\_\_\_  
13 (Chief Clerk)

14  
15 Date \_\_\_\_\_

16  
17 The roll call vote was 8 For 0 Against

18 Yes: 8

19 Excused: Hobbs, Kissner, Mohorovic, Luna

20 Absent: None

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22 128383.1

23 J:\99BillSWP\H0144

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