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HOUSE BILL

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019

INTRODUCED BY

FOR THE LEGISLATIVE HEALTH AND HUMAN SERVICES COMMITTEE

AN ACT

RELATING TO TAXATION; ADDING PHARMACISTS, SOCIAL WORKERS AND CERTAIN BEHAVIORAL HEALTH THERAPISTS TO THE RURAL HEALTH CARE PRACTITIONER TAX CREDIT.

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

SECTION 1. Section 7-2-18.22 NMSA 1978 (being Laws 2007, Chapter 361, Section 2) is amended to read:

"7-2-18.22. [~~TAX CREDIT~~] RURAL HEALTH CARE PRACTITIONER TAX CREDIT.--

A. A taxpayer who files an individual New Mexico tax return, who is not a dependent of another individual, who is an eligible health care practitioner and who has provided health care services in New Mexico in a rural health care underserved area in a taxable year may claim a credit against the tax liability imposed by the Income Tax Act. The credit

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1 provided in this section may be referred to as the "rural
2 health care practitioner tax credit".

3 B. The rural health care practitioner tax credit
4 may be claimed and allowed in an amount that shall not exceed
5 five thousand dollars (\$5,000) for all eligible physicians,
6 osteopathic physicians, dentists, clinical psychologists,
7 podiatrists, ~~and~~ optometrists, pharmacists, independent
8 social workers, clinical mental health practitioners, marriage
9 and family therapists and professional art therapists who
10 qualify pursuant to the provisions of this section, except the
11 credit shall not exceed three thousand dollars (\$3,000) for all
12 eligible dental hygienists, physician assistants, certified
13 nurse-midwives, certified registered nurse anesthetists,
14 certified nurse practitioners and clinical nurse specialists.

15 C. To qualify for the rural health care
16 practitioner tax credit, an eligible health care practitioner
17 shall have provided health care during a taxable year for at
18 least two thousand eighty hours at a practice site located in
19 an approved rural health care underserved area. An eligible
20 rural health care practitioner who provided health care
21 services for at least one thousand forty hours but less than
22 two thousand eighty hours at a practice site located in an
23 approved rural health care underserved area during a taxable
24 year is eligible for one-half of the credit amount.

25 D. Before an eligible health care practitioner may

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1 claim the rural health care practitioner tax credit, the
2 practitioner shall submit an application to the department of
3 health that describes the practitioner's clinical practice and
4 contains additional information that the department of health
5 may require. The department of health shall determine whether
6 an eligible health care practitioner qualifies for the rural
7 health care practitioner tax credit and shall issue a
8 certificate to each qualifying eligible health care
9 practitioner. The department of health shall provide the
10 taxation and revenue department appropriate information for all
11 eligible health care practitioners to whom certificates are
12 issued.

13 E. A taxpayer claiming the credit provided by this
14 section shall submit a copy of the certificate issued by the
15 department of health with the taxpayer's New Mexico income tax
16 return for the taxable year. If the amount of the credit
17 claimed exceeds a taxpayer's tax liability for the taxable year
18 in which the credit is being claimed, the excess may be carried
19 forward for three consecutive taxable years.

20 F. As used in this section:

21 (1) "eligible health care practitioner" means:

22 (a) a certified nurse-midwife licensed
23 by the board of nursing as a registered nurse and licensed by
24 the public health division of the department of health to
25 practice nurse-midwifery as a certified nurse-midwife;

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1 (b) a dentist or dental hygienist
2 licensed pursuant to the Dental Health Care Act;
3 (c) a pharmacist licensed pursuant to
4 the Pharmacy Act;
5 [~~e~~] (d) an optometrist licensed
6 pursuant to the provisions of the Optometry Act;
7 [~~d~~] (e) an osteopathic physician
8 [~~licensed pursuant to the provisions of Chapter 61, Article 10~~
9 ~~NMSA 1978~~] or an osteopathic physician assistant licensed
10 pursuant to the provisions of the Osteopathic [~~Physicians~~
11 ~~Assistants~~] Medicine Act;
12 [~~e~~] (f) a physician or physician
13 assistant licensed pursuant to the provisions of [~~Chapter 61,~~
14 ~~Article 6 NMSA 1978~~] the Medical Practice Act;
15 [~~f~~] (g) a podiatrist licensed pursuant
16 to the provisions of the Podiatry Act;
17 [~~g~~] (h) a clinical psychologist
18 licensed pursuant to the provisions of the Professional
19 Psychologist Act; [~~and~~
20 (h)] (i) a registered nurse in advanced
21 practice who has been prepared through additional formal
22 education as provided in Sections 61-3-23.2 through 61-3-23.4
23 NMSA 1978 to function beyond the scope of practice of
24 professional registered nursing, including certified nurse
25 practitioners, certified registered nurse anesthetists and

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1 clinical nurse specialists;

2 (j) an independent social worker
3 licensed pursuant to the provisions of the Social Work Practice
4 Act; and

5 (k) a professional clinical mental
6 health counselor, marriage and family therapist or professional
7 art therapist licensed pursuant to the provisions of the
8 Counseling and Therapy Practice Act;

9 (2) "health care underserved area" means a
10 geographic area or practice location in which it has been
11 determined by the department of health, through the use of
12 indices and other standards set by the department of health,
13 that sufficient health care services are not being provided;

14 (3) "practice site" means a private practice,
15 public health clinic, hospital, public or private nonprofit
16 primary care clinic or other health care service location in a
17 health care underserved area; and

18 (4) "rural" means an area or location
19 identified by the department of health as falling outside of an
20 urban area."

21 SECTION 2. APPLICABILITY.--The provisions of this act
22 apply to taxable years beginning on or after January 1, 2019.