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HOUSE BILL 93

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,
2000**

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 nontaxable transaction certificate must~~

.130690.1

underscored material = new
[bracketed material] = delete

underscoring material = new
~~[bracketed material] = delete~~

1 ~~deliver the prosthetic device incidental to the performance~~
2 ~~of a service and must include the value of the prosthetic~~
3 ~~device in his charge for the service].~~ For purposes of this
4 section, "prosthetic device" means an artificial substitute
5 for a missing body part."

6 Section 2. EFFECTIVE DATE.--The effective date of the
7 provisions of this act is July 1, 2000.

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