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SENATE BILL 11

**44TH LEGISLATURE - STATE OF NEW MEXICO - 2ND SPECIAL SESSION, 2000**

INTRODUCED BY

L. Skip Vernon

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX  
DEDUCTION FOR RECEIPTS OF HOSPICES FROM THE PROVISION OF  
CERTAIN SERVICES TO MEDICARE BENEFICIARIES; DECLARING AN  
EMERGENCY.

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

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,  
Chapter 96, Section 1) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN  
MEDICAL AND HEALTH CARE SERVICES.--

~~[A. Thirty three and one third percent of  
receipts, on or after July 1, 1998 and before July 1, 1999,  
from payments by the United States government or any agency  
thereof for provision of medical and other health services by  
medical doctors and osteopaths to medicare beneficiaries  
pursuant to the provisions of Title XVIII of the federal  
Social Security Act may be deducted from gross receipts.~~

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1                   ~~B. Sixty-six and two-thirds percent of receipts,~~  
2 ~~on or after July 1, 1999 and before July 1, 2000, from~~  
3 ~~payments by the United States government or any agency~~  
4 ~~thereof for provision of medical and other health services by~~  
5 ~~medical doctors and osteopaths to medicare beneficiaries~~  
6 ~~pursuant to the provisions of Title XVIII of the federal~~  
7 ~~Social Security Act may be deducted from gross receipts.~~

8                   ~~C.]~~ A. Receipts ~~[on or after July 1, 2000]~~ from  
9 payments by the United States government or any agency  
10 thereof for provision of medical and other health services by  
11 medical doctors and osteopaths or of medical, other health  
12 and palliative services by a hospice to medicare  
13 beneficiaries pursuant to the provisions of Title XVIII of  
14 the federal Social Security Act may be deducted from gross  
15 receipts.

16                   ~~[D-]~~ B. For the purposes of this section:

17                                 (1) "hospice" means a for-profit entity  
18 licensed and certified by the department of health as a  
19 hospice; and

20                                 (2) "medical doctors and osteopaths" means  
21 persons licensed to practice under Section 61-6-11 or  
22 61-10-11 NMSA 1978."

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

25                   Section 3. EMERGENCY.--It is necessary for the public  
peace, health and safety that this act take effect  
immediately.

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