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HOUSE BILL 580

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Edward C. Sandoval

AN ACT

**RELATING TO TAXATION; AMENDING A SECTION OF THE NMSA 1978 TO
PROVIDE A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS FROM THE
PROVISION OF SERVICES BY LICENSED PODIATRISTS TO MEDICARE
BENEFICIARIES.**

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, as amended) is amended to read:**

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

**A. Receipts from payments by the United States
government or any agency thereof for provision of medical and
other health services by medical doctors, [~~and osteopaths~~]
osteopathic physicians and podiatrists or of medical, other
health and palliative services by a hospice to medicare**

underscored material = new
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1 beneficiaries pursuant to the provisions of Title [~~XVIII~~] 18
2 of the federal Social Security Act may be deducted from gross
3 receipts.

4 B. For the purposes of this section:

5 (1) "hospice" means a for-profit entity
6 licensed and certified by the department of health as a
7 hospice; and

8 (2) "medical [~~doctors and osteopaths~~]
9 doctor" means [~~persons~~] a person licensed as a physician to
10 practice [~~under Section 61-6-11 or 61-10-11 NMSA 1978~~]
11 medicine pursuant to the provisions of the Medical Practice
12 Act;

13 (3) "osteopathic physician" means a person
14 licensed as an osteopathic physician pursuant to the
15 provisions of Chapter 61, Article 10 NMSA 1978; and

16 (4) "podiatrist" means a person licensed as a
17 podiatrist pursuant to the provisions of the Podiatry Act. "

18 Section 2. EFFECTIVE DATE. -- The effective date of the
19 provisions of this act is July 1, 2001.

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