

SENATE PUBLIC AFFAIRS COMMITTEE SUBSTITUTE FOR
SENATE BILL 195

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

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX EXEMPTION
FOR THE RECEIPTS OF MEDICAL DOCTORS, OSTEOPATHIC PHYSICIANS AND
PODIATRISTS PROVIDING MEDICAL AND OTHER HEALTH SERVICES 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~~] EXEMPTION - - 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

. 136735A. 1

underscored material = new
[bracketed material] = delete

1 health and palliative services by a hospice to medicare
2 beneficiaries pursuant to the provisions of Title [~~XVIII~~] 18 of
3 the federal Social Security Act [~~may be deducted~~] are exempt
4 from the gross receipts tax.

5 B. For the purposes of this section:

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

9 (2) "medical doctors [~~and osteopaths~~]" means
10 persons who are licensed physicians [~~to practice under Section~~
11 ~~61-6-11 or 61-10-11 NMSA 1978~~] pursuant to the provisions of
12 the Medical Practice Act;

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

16 (4) "podiatrists" means persons licensed as
17 podiatrists pursuant to the Podiatry Act."

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