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SENATE BILL 356

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Leonard Lee Rawson

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX CREDIT TO PHYSICIANS FOR CERTAIN UNCOMPENSATED HEALTH CARE SERVICES.

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

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

" [NEW MATERIAL] CREDIT--GROSS RECEIPTS TAX--INDIGENT CARE BY PHYSICIANS. --

A. A taxpayer who is a physician may claim a credit against the gross receipts tax in an amount equal to twenty-five percent of the value of uncompensated indigent care provided by the taxpayer.

B. To claim the credit, the taxpayer shall file with the department a statement of the value of uncompensated indigent care provided by the taxpayer for a quarterly,

underscored material = new
[bracketed material] = delete

1 semiannual or annual period beginning on or after July 1,
2 2002. Upon filing, the credit may be taken against the
3 taxpayer's gross receipts tax liability in succeeding
4 reporting periods.

5 C. As used in this section:

6 (1) "indigent care" means the provision of
7 medically necessary health care services by a physician to an
8 individual who:

9 (a) has a household income less than
10 one hundred eighty-five percent of the federal poverty level,
11 under guidelines published annually in the federal register by
12 the United States department of health and human services;

13 (b) is without any reasonably
14 identifiable alternative third-party or other payment sources;
15 and

16 (c) has been deemed, pursuant to the
17 physician's credit and collection policies and procedures,
18 financially unable to pay for all or part of the services
19 rendered;

20 (2) "physician" means a medical doctor
21 licensed as a physician to practice medicine pursuant to the
22 provisions of the Medical Practice Act or a person licensed as
23 an osteopathic physician pursuant to the provisions of Chapter
24 61, Article 10 NMSA 1978; and

25 (3) "value of uncompensated indigent care"

underscored material = new
[bracketed material] = delete

1 means an amount equal to the reimbursement rate pursuant to
2 the medicaid program for the type of health care services
3 provided by the taxpayer as indigent care, less the amount
4 actually received by the taxpayer for the indigent care. "

5 Section 2. EFFECTIVE DATE. -- The effective date of the
6 provisions of this act is July 1, 2002.

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