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**SENATE JOINT MEMORIAL 43**

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

**INTRODUCED BY**

**Linda M Lopez**

**FOR THE LEGISLATIVE HEALTH SUBCOMMITTEE**

**A JOINT MEMORIAL**

**REQUESTING THAT A STUDY BE CONDUCTED TO DETERMINE THE BENEFITS OF TAX INCENTIVES FOR THE PURCHASE OF HEALTH CARE INSURANCE.**

**WHEREAS, the cost of health care continues to rise as medical care inflation outpaces the national consumer price index; and**

**WHEREAS, despite managed care initiatives, health insurance premiums have increased over the last few years and are expected to increase by over eleven percent in the coming years; and**

**WHEREAS, in 1998 overall health care expenditures were thirteen and five-tenths percent of the United States gross domestic product compared to twelve and two-tenths percent in 1990; and**

**WHEREAS, medical progress and technological innovation**

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1 will continue to increase health care expenditures; and

2 WHEREAS, the continuing rise of health care expenditures  
3 makes it difficult for employers and employees, as well as the  
4 unemployed, to purchase health care insurance; and

5 WHEREAS, the self-employed and those working for small  
6 businesses are disproportionately represented among the  
7 nation's uninsured;

8 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE  
9 STATE OF NEW MEXICO that the New Mexico health policy  
10 commission be requested to conduct a study of tax incentives  
11 in the form of tax deductions, tax refunds or other tax relief  
12 to determine what tax reform initiatives may be offered that  
13 would provide an incentive for employers, employees and others  
14 to purchase health insurance coverage; and

15 BE IT FURTHER RESOLVED that the New Mexico health policy  
16 commission report its findings and recommendations to an  
17 appropriate interim committee by November 1, 2002; and

18 BE IT FURTHER RESOLVED that a copy of this memorial be  
19 transmitted to the New Mexico health policy commission.