

1 SENATE JOINT MEMORIAL 15

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

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10 A JOINT MEMORIAL

11 ENCOURAGING THE TAXATION AND REVENUE DEPARTMENT TO MEET WITH
12 REPRESENTATIVES OF THE NEW MEXICO CENTER FOR ASSISTED LIVING
13 AND OTHER ASSISTED LIVING FACILITY OPERATORS TO DETERMINE A
14 FAIR, UNIFORM STANDARD TO DETERMINE GROSS RECEIPTS TAX
15 CALCULATIONS.

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17 WHEREAS, assisted living is a relatively new level of care
18 in New Mexico and across the nation, providing an alternative
19 to more institutional and more costly long-term care; and

20 WHEREAS, greater numbers of seniors are selecting assisted
21 living as an option to meet their needs, and the number of
22 seniors needing this service is projected to increase
23 dramatically over the next twenty years in New Mexico; and

24 WHEREAS, there currently is no standard or rule for
25 assisted living facilities to determine how much revenue is

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1 allowed or exempted from gross receipts tax; and

2 WHEREAS, a uniform standard for alternative living
3 facilities to determine their gross receipts tax liability
4 would be beneficial to assisted living operators and would save
5 the taxation and revenue department time and financial
6 resources by eliminating the need to audit assisted living
7 facility operators; and

8 WHEREAS, the absence of a standard adds significant
9 uncertainty to the business environment for assisted living
10 operators and could force some small assisted living operators
11 to close; and

12 WHEREAS, the New Mexico center for assisted living is the
13 professional group that represents assisted living facilities
14 in the state and would welcome dialogue on how to achieve a
15 uniform standard to determine gross receipts tax liabilities;

16 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
17 STATE OF NEW MEXICO that the taxation and revenue department be
18 encouraged to meet with representatives of the New Mexico
19 center for assisted living and other assisted living facility
20 operators to determine a fair, uniform standard to determine
21 gross receipts tax calculations; and

22 BE IT FURTHER RESOLVED that copies of this memorial be
23 transmitted to secretary of taxation and revenue and the
24 president of the New Mexico center for assisted living.