

1 SENATE BILL 115

2 55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022

3 INTRODUCED BY

4 Bill Tallman

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10 AN ACT

11 RELATING TO TAXATION; EXPANDING THE RURAL HEALTH CARE  
12 PRACTITIONER TAX CREDIT TO INCLUDE DOCTORS OF ORIENTAL  
13 MEDICINE, NATUROPATHIC DOCTORS AND SPEECH-LANGUAGE  
14 PATHOLOGISTS.

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

17 SECTION 1. Section 7-2-18.22 NMSA 1978 (being Laws 2007,  
18 Chapter 361, Section 2) is amended to read:

19 "7-2-18.22. [~~TAX CREDIT~~] RURAL HEALTH CARE PRACTITIONER  
20 TAX CREDIT.--

21 A. A taxpayer who files an individual New Mexico  
22 tax return, who is not a dependent of another individual, who  
23 is an eligible health care practitioner and who has provided  
24 health care services in New Mexico in a rural health care  
25 underserved area in a taxable year may claim a credit against

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1 the tax liability imposed by the Income Tax Act. The credit  
2 provided in this section may be referred to as the "rural  
3 health care practitioner tax credit".

4 B. The rural health care practitioner tax credit  
5 may be claimed and allowed in an amount that shall not exceed  
6 five thousand dollars (\$5,000) for all eligible physicians,  
7 osteopathic physicians, dentists, clinical psychologists,  
8 podiatrists, ~~and~~ optometrists, doctors of oriental medicine,  
9 naturopathic doctors and speech-language pathologists who  
10 qualify pursuant to the provisions of this section, except the  
11 credit shall not exceed three thousand dollars (\$3,000) for all  
12 eligible dental hygienists, physician assistants, certified  
13 nurse-midwives, certified registered nurse anesthetists,  
14 certified nurse practitioners and clinical nurse specialists.

15 C. To qualify for the rural health care  
16 practitioner tax credit, an eligible health care practitioner  
17 shall have provided health care during a taxable year for at  
18 least two thousand eighty hours at a practice site located in  
19 an approved, rural health care underserved area. An eligible  
20 ~~[rural]~~ health care practitioner who provided health care  
21 services for at least one thousand forty hours but less than  
22 two thousand eighty hours at a practice site located in an  
23 approved rural health care underserved area during a taxable  
24 year is eligible for one-half of the credit amount.

25 D. Before an eligible health care practitioner may

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1 claim the rural health care practitioner tax credit, the  
2 practitioner shall submit an application to the department of  
3 health that describes the practitioner's clinical practice and  
4 contains additional information that the department of health  
5 may require. The department of health shall determine whether  
6 an eligible health care practitioner qualifies for the rural  
7 health care practitioner tax credit and shall issue a  
8 certificate to each qualifying eligible health care  
9 practitioner. The department of health shall provide the  
10 taxation and revenue department appropriate information for all  
11 eligible health care practitioners to whom certificates are  
12 issued.

13 E. A taxpayer claiming the credit provided by this  
14 section shall submit a copy of the certificate issued by the  
15 department of health with the taxpayer's New Mexico income tax  
16 return for the taxable year. If the amount of the credit  
17 claimed exceeds a taxpayer's tax liability for the taxable year  
18 in which the credit is being claimed, the excess may be carried  
19 forward for three consecutive taxable years.

20 F. As used in this section:

21 (1) "eligible health care practitioner" means:

22 (a) a certified nurse-midwife licensed  
23 by the board of nursing as a registered nurse and licensed by  
24 the public health division of the department of health to  
25 practice nurse-midwifery as a certified nurse-midwife;

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1 (b) a dentist or dental hygienist  
2 licensed pursuant to the Dental Health Care Act;

3 (c) a doctor of oriental medicine  
4 licensed pursuant to the Acupuncture and Oriental Medicine  
5 Practice Act;

6 (d) a naturopathic doctor licensed  
7 pursuant to the Naturopathic Doctors' Practice Act;

8 ~~[(e)]~~ (e) an optometrist licensed  
9 pursuant to the provisions of the Optometry Act;

10 ~~[(d)]~~ (f) an osteopathic physician  
11 ~~[licensed pursuant to the provisions of Chapter 61, Article 10~~  
12 ~~NMSA 1978]~~ or an osteopathic physician assistant licensed  
13 pursuant to the provisions of the ~~[Osteopathic Physicians'~~  
14 ~~Assistants]~~ Medical Practice Act;

15 ~~[(e)]~~ (g) a physician or physician  
16 assistant licensed pursuant to the provisions of ~~[Chapter 61,~~  
17 ~~Article 6 NMSA 1978]~~ the Medical Practice Act;

18 ~~[(f)]~~ (h) a podiatrist licensed pursuant  
19 to the provisions of the Podiatry Act;

20 ~~[(g)]~~ (i) a clinical psychologist  
21 licensed pursuant to the provisions of the Professional  
22 Psychologist Act; ~~[and~~

23 ~~[(h)]~~ (j) a registered nurse in advanced  
24 practice who has been prepared through additional formal  
25 education as provided in Sections 61-3-23.2 through 61-3-23.4

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1 NMSA 1978 to function beyond the scope of practice of  
2 professional registered nursing, including certified nurse  
3 practitioners, certified registered nurse anesthetists and  
4 clinical nurse specialists; and

5 (k) a speech-language pathologist  
6 licensed pursuant to the Speech-Language Pathology, Audiology  
7 and Hearing Aid Dispensing Practices Act;

8 (2) "health care underserved area" means a  
9 geographic area or practice location in which it has been  
10 determined by the department of health, through the use of  
11 indices and other standards set by the department of health,  
12 that sufficient health care services are not being provided;

13 (3) "practice site" means a private practice,  
14 public health clinic, hospital, public or private nonprofit  
15 primary care clinic or other health care service location in a  
16 health care underserved area; and

17 (4) "rural" means an area or location  
18 identified by the department of health as falling outside of an  
19 urban area."

20 SECTION 2. APPLICABILITY.--The provisions of this act  
21 apply to taxable years beginning on or after January 1, 2022.