

1 SENATE BILL 36

2 **56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023**

3 INTRODUCED BY

4 Gerald Ortiz y Pino

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10 AN ACT

11 RELATING TO TAXATION; INCLUDING PAYMENTS FROM THE FEDERAL
12 AMERICAN RESCUE PLAN ACT OF 2021 IN A GROSS RECEIPTS TAX
13 EXEMPTION FOR CERTAIN HEALTH CARE PROVIDERS; DECLARING AN
14 EMERGENCY.

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

17 SECTION 1. Section 7-9-41.6 NMSA 1978 (being Laws 2020
18 (1st S.S.), Chapter 4, Section 3) is amended to read:

19 "7-9-41.6. EXEMPTION--GROSS RECEIPTS--CERTAIN HEALTH CARE
20 PROVIDERS FROM CERTAIN FEDERAL [~~CORONAVIRUS AID, RELIEF, AND~~
21 ~~ECONOMIC SECURITY ACT~~] PAYMENTS.--Exempted from the gross
22 receipts tax are receipts of health care providers, other than
23 hospitals licensed by the department of health, from payments
24 by the United States department of health and human services
25 from the federal public health and social services emergency

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1 fund to providers eligible to receive the payments pursuant to
2 the federal Coronavirus Aid, Relief, and Economic Security Act
3 and the federal American Rescue Plan Act of 2021."

4 SECTION 2. EFFECTIVE DATE.--The effective date of the
5 provisions of this act is the first day of the month following
6 the date this act takes effect.

7 SECTION 3. EMERGENCY.--It is necessary for the public
8 peace, health and safety that this act take effect immediately.

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