

LFC Requester:

Brendon Gray

**AGENCY BILL ANALYSIS - 2025 REGULAR SESSION**

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO

[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)*(Analysis must be uploaded as a PDF)***SECTION I: GENERAL INFORMATION***{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*Date Prepared: 1/22/25

Check all that apply:

Bill Number: SB15Original x  Correction Amendment  Substitute 

Agency Name

and Code

HCA-630

Number:

Sponsor: Sen. StefanicsShort Title: EMT and Fire Fighter TaxCreditsPerson Writing: Robert B. Kenney, Deputy BCPhone: 505-469-2822 Email: RobertB.Kenney@hca**SECTION II: FISCAL IMPACT****APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY25	FY26		
\$0.0	\$0.0	NA	NA

(Parenthesis ( ) indicate expenditure decreases)

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY25	FY26	FY27		
\$0.0	\$0.0	\$0.0	NA	NA

(Parenthesis ( ) indicate revenue decreases)

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)**

	FY25	FY26	FY27	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>	\$0.0	\$0.0	\$0.0	\$0.0	NA	NA

(Parenthesis ( ) Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:  
Duplicates/Relates to Appropriation in the General Appropriation Act

### **SECTION III: NARRATIVE**

**BILL SUMMARY:** SB 15 allows emergency medical service volunteers and firefighter volunteers to apply for a tax credit of up to \$1000 annually. The EMS volunteers must volunteer at least 52 times in the year with an EMS or ambulance or fire station certified with the Emergency Medical Systems Bureau within the Public Health Division within the Department of Health. The volunteer must apply with the bureau and the bureau may give out an aggregate of \$4 million in tax credits annually. Similarly, the firefighter volunteers must volunteer at least 52 years in the year, but the fire station must be certified with the state fire marshal's office. The state fire marshal can also give out an aggregate of \$4 million in tax credits annually.

**FISCAL IMPLICATIONS:** SB 15 has no fiscal impact to the Health Care Authority and/or the New Mexico Medicaid program.

#### **SIGNIFICANT ISSUES**

NA

#### **PERFORMANCE IMPLICATIONS**

NA

#### **ADMINISTRATIVE IMPLICATIONS**

NA

No IT impact.

#### **CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

NA

#### **TECHNICAL ISSUES**

NA

#### **OTHER SUBSTANTIVE ISSUES**

NA

#### **ALTERNATIVES NONE**

NA

#### **WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL –**

Status Quo

#### **AMENDMENTS**

NA