

LFC Requestor: GRAY, Brendon

**2025 LEGISLATIVE SESSION
AGENCY BILL ANALYSIS**

Section I: General

Chamber: Senate
Number: SB15

Category: Bill
Type: Introduced

Date (of THIS analysis): 1/22/2025

Sponsor(s): Stefanics, Gallegos, Vincent, Woods, and Armstrong

Short Title: VOLUNTEER EMS & FIREFIGHTER TAX CREDITS

Reviewing Agency: Center for Health Protection

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Section II: Fiscal Impact

APPROPRIATION (dollars in thousands)

Appropriation Contained		Recurring or Nonrecurring	Fund Affected
FY 25	FY 26		
\$0	\$0	None	None

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY 25	FY 26	FY 27		
\$0	\$0	None	None	\$0

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY 25	FY 26	FY 27	3 Year Total Cost	Recurring or Non-recurring	Fund Affected
Total	\$0	\$0	\$0	\$0	N/A	N/A

Section III: Relationship to other legislation

Duplicates: None

Conflicts with: None

Companion to: None

Relates to: HB52

Duplicates/Relates to an Appropriation in the General Appropriation Act:
None

Section IV: Narrative

1. BILL SUMMARY

a) Synopsis

Senate Bill 15 (SB15) Section 1 proposes a tax credit of \$1000 for volunteer, licensed emergency medical services (EMS) caregivers and volunteer firefighters. To be eligible for the credit, an individual must be licensed by the New Mexico DOH Emergency Medical Systems bureau as an EMS First Responder, EMT-Basic, EMT-Intermediate, or Paramedic. Additionally, eligibility requires the applicant to have either responded to an EMS request for service or provided an hour of on-duty station time fifty-two times during a taxable year.

Section 2 of SB15 proposes a tax credit for volunteer firefighters. The State Fire Marshal's Office is responsible for the administration the tax credit for volunteer firefighters.

Is this an amendment or substitution? Yes No

Is there an emergency clause? Yes No

b) Significant Issues

Almost half of the New Mexico licensed emergency medical services agencies utilize volunteers to respond to requests for service, primarily in rural and frontier areas of the state. According to the U.S. Fire Administration, the number of firefighter/EMS volunteers nationally decreased 897,750 in 1984 to 676,900 in 2020 (Retention and Recruitment for the Volunteer Emergency Services, May 2023). New Mexico fire and EMS agencies have seen similar decreases in available volunteers. The personal costs of licensure, certification, and ongoing training have increased, as has the number of requests for service to which these agencies are expected to respond. Recruiting members of the community for volunteer service has become more difficult because of these challenges, and volunteer fire and EMS agencies are struggling to provide the services needed.

2. PERFORMANCE IMPLICATIONS

- Does this bill impact the current delivery of NMDOH services or operations?

Yes No

If yes, describe how.

- Is this proposal related to the NMDOH Strategic Plan? Yes No

Goal 1: We expand equitable access to services for all New Mexicans

Goal 2: We ensure safety in New Mexico healthcare environments

Goal 3: We improve health status for all New Mexicans

Goal 4: We support each other by promoting an environment of mutual respect, trust, open communication, and needed resources for staff to serve New Mexicans and to grow and reach their professional goals

If there is a strategic plan indicator or an agency performance measure that would be impacted by the bill, include it here.

3. FISCAL IMPLICATIONS

- If there is an appropriation, is it included in the Executive Budget Request?
 Yes No N/A
- If there is an appropriation, is it included in the LFC Budget Request?
 Yes No N/A
- Does this bill have a fiscal impact on NMDOH? Yes No

If SB15 passes, the Department of Health Emergency Medical Systems Bureau would develop an application for the Emergency Medical Services tax credit and verify the documentation submitted that supports an applicant meeting the requirements. Upon verification, the Bureau would issue a certificate of eligibility to the applicant. The Bureau will provide the Taxation and Revenue Department with these eligibility certificates at agreed-upon intervals.

4. ADMINISTRATIVE IMPLICATIONS

Will this bill have an administrative impact on NMDOH? Yes No

The Department of Health Emergency Medical Systems Bureau will develop an application for the Emergency Medical Services tax credit, and verify the documentation submitted that supports an applicant meeting the requirements. Upon verification, the Bureau will issue a certificate of eligibility to the applicant. The Bureau will provide the Taxation and Revenue Department with these eligibility certificates at agreed-upon intervals.

5. DUPLICATION, CONFLICT, COMPANIONSHIP OR RELATIONSHIP

SB15 relates to HB52 which proposes to provide rural healthcare tax credits to certain healthcare providers, including EMS workers.

6. TECHNICAL ISSUES

Are there technical issues with the bill? Yes No

7. LEGAL/REGULATORY ISSUES (OTHER SUBSTANTIVE ISSUES)

- Will administrative rules need to be updated or new rules written? Yes No
- Have there been changes in federal/state/local laws and regulations that make this legislation necessary (or unnecessary)? Yes No
- Does this bill conflict with federal grant requirements or associated regulations?
 Yes No

- Are there any legal problems or conflicts with existing laws, regulations, policies, or programs? Yes No

8. DISPARITIES ISSUES

The tax credit program will apply only to volunteer emergency medical service and firefighters. Career emergency medical service and/or firefighters are not eligible.

9. HEALTH IMPACT(S)

None.

10. ALTERNATIVES

None.

11. WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL?

Not enacting SB15 will result in no tax credit being offered to volunteer emergency medical services and firefighter personnel.

12. AMENDMENTS

None.