

LFC Requester:

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**AGENCY BILL ANALYSIS - 2025 REGULAR SESSION**

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO

[AgencyAnalysis.nmlegis.gov](https://www.legis.nm.gov/AgencyAnalysis) 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: 2/20/25

Check all that apply:

Bill Number: SB455Original  Correction Amendment  Substitute Sponsor: Sen BrandtShort Title: GRT Deduction forCoinsurance

Agency Name

and Code

HCA-630

Number:

Person Writing

Carlos Ulibarri

Phone:

Email Carlos.ulibarri@hca.n**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**

Synopsis: Amends the gross receipts deduction at 7-9-93 to include as deductible from gross receipts of a health care provider or an association of health care providers any coinsurance payments received from or on behalf of the patient.

#### **FISCAL IMPLICATIONS**

The New Mexico Medicaid program pays copay, deductible, and/or coinsurance for the qualified Medicare beneficiaries (QMB) subject to reimbursement limitations, except "psych reduction". The bill would have an immaterial fiscal impact to the Medicaid program from reductions in gross receipt taxes paid on coinsurance payments for the projected 56,727 QMB population.

#### **SIGNIFICANT ISSUES**

There are 56,727 QMB individuals in the Medicaid program. The Medicaid program pays Medicare buy-ins (Parts A, B, and D), and also copays, deductibles, and/or coinsurance for this population.

#### **PERFORMANCE IMPLICATIONS**

The bill could affect MCOs if MCOs add GRT to coinsurance payments. The bill is unlikely to incentivize more providers to accept Medicaid patients or encourage more provider participation/enrollment with MCOs. The bill would reduce GRT revenue to the state with very little potential to shift tax burdens elsewhere. The bill is unlikely to have an administrative burden on providers or the MCOs.

#### **ADMINISTRATIVE IMPLICATIONS**

No Impact  
No IT impact.

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

No Impact

#### **TECHNICAL ISSUES**

No Impact

#### **OTHER SUBSTANTIVE ISSUES**

No Impact

#### **ALTERNATIVES**

No Impact

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

Status Quo

#### **AMENDMENTS**

