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HOUSE BILL 94

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE GROSS RECEIPTS AND COMPENSATING TAX ACT TO PROVIDE A GROSS RECEIPTS DEDUCTION FOR PAYMENTS RECEIVED BY CERTAIN PROVIDERS FOR MEDICAL AND HEALTH SERVICES PROVIDED TO COVERED BENEFICIARIES UNDER THE FEDERAL TRICARE PROGRAM

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

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States government or any agency thereof for provision of medical and other health services by medical doctors and osteopaths or of medical, other health and palliative services by a hospice to

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 medicare beneficiaries pursuant to the provisions of Title
2 XVIII of the federal Social Security Act may be deducted from
3 gross receipts.

4 B. Receipts from payments by a third-party
5 administrator of the federal TRICARE program for provision of
6 medical and other health services by medical doctors and
7 osteopaths to covered beneficiaries may be deducted from gross
8 receipts.

9 ~~[B.]~~ C. For the purposes of this section:

10 (1) "hospice" means a for-profit entity
11 licensed and certified by the department of health as a
12 hospice; ~~and~~

13 (2) "medical doctors and osteopaths" means
14 persons licensed to practice under Section 61-6-11 or 61-10-11
15 NMSA 1978; and

16 (3) "TRICARE program" means the program
17 defined in 10 U. S. C. 1072 (7). "

18 Section 2. EFFECTIVE DATE. -- The effective date of the
19 provisions of this act is July 1, 2001.