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**HOUSE BILL 227**

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

**INTRODUCED BY**

**Patsy G. Trujillo**

**AN ACT**

**RELATING TO TAXATION; PHASING IN A GROSS RECEIPTS TAX  
DEDUCTION FOR ALL RECEIPTS OF MEDICAL DOCTORS AND OSTEOPATHIC  
PHYSICIANS FROM PROVIDING MEDICAL AND OTHER HEALTH SERVICES.**

**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~~]  
osteopathic physicians or of medical, other health and  
palliative services by a hospice to medicare beneficiaries  
pursuant to the provisions of Title [~~XVIII~~] 18 of the federal**

underscored material = new  
[bracketed material] = delete

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1 Social Security Act may be deducted from gross receipts.

2 B. The following percentage of the receipts of  
3 medical doctors and osteopathic physicians from providing  
4 medical and other health services within their scope of  
5 practice, other than the receipts deductible under Subsection  
6 A of this section, may be deducted from gross receipts:

7 (1) from July 1, 2001 through June 30, 2002,  
8 thirty-three and one-third percent of those receipts;

9 (2) from July 1, 2002 through June 30, 2003,  
10 sixty-six and two-thirds percent of those receipts; and

11 (3) after June 30, 2003 all of those  
12 receipts.

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

14 (1) "hospice" means a for-profit entity  
15 licensed and certified by the department of health as a  
16 hospice; [~~and~~]

17 (2) "medical doctors [~~and osteopaths~~]" means  
18 [~~persons~~] physicians licensed to practice [~~under Section~~  
19 ~~61-6-11 or 61-10-11 NMSA 1978~~] medicine pursuant to the  
20 provisions of the Medical Practice Act; and

21 (3) "osteopathic physicians" means persons  
22 licensed to practice as osteopathic physicians pursuant to the  
23 provisions of Chapter 61, Article 10 NMSA 1978. "

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

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