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HOUSE BILL 492

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

INTRODUCED BY

Danice R. Picraux

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS OF A HOME HEALTH AGENCY FROM PROVIDING MEDICAL AND OTHER HEALTH SERVICES TO MEDICARE BENEFICIARIES.

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 or home health agency to medicare beneficiaries pursuant to the provisions of Title

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 ~~[XVIII]~~ 18 of the federal Social Security Act may be deducted
2 from gross receipts.

3 B. For the purposes of this section:

4 (1) "home health agency" means a for-profit
5 entity that is licensed by the department of health and
6 certified by the federal health care financing administration
7 as a home health agency;

8 ~~[(1)]~~ (2) "hospice" means a for-profit entity
9 licensed and certified by the department of health as a
10 hospice; ~~[and~~

11 ~~(2)]~~ (3) "medical doctors ~~[and osteopaths]~~"
12 means ~~[persons]~~ physicians licensed to practice ~~[under Section~~
13 ~~61-6-11 or 61-10-11 NMSA 1978]~~ medicine pursuant to the
14 provisions of the Medical Practice Act; and

15 (4) "osteopathic physicians" means persons
16 licensed to practice as osteopathic physicians pursuant to the
17 provisions of Chapter 61, Article 10 NMSA 1978. "

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