

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 270

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

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~~]
osteopathic physicians or of medical, other health and

underscored material = new
[bracketed material] = delete

1 palliative services by a hospice to medicare beneficiaries
2 pursuant to the provisions of Title [~~XVIII~~] 18 of the federal
3 Social Security Act may be deducted from 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 osteopathic physicians to covered beneficiaries may be
8 deducted from gross 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~~]
14 osteopathic physicians" means persons licensed to practice
15 under Section 61-6-11, [~~or~~] 61-6-13, 61-10-11 or 61-10-12 NMSA
16 1978; and

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

19 Section 2. EFFECTIVE DATE. -- The effective date of the
20 provisions of this act is July 1, 2002.

21 - 2 -
22
23
24
25