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SENATE BILL 367

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

INTRODUCED BY

Timothy Z. Jennings

AN ACT

RELATING TO TAXATION OF CERTAIN MEDICAL AND HEALTH CARE SERVICES; AMENDING A SECTION OF THE NMSA 1978; DECLARING AN EMERGENCY.

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 or agent 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

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1 of the federal Social Security Act may be deducted from gross
2 receipts.

3 B. For the purposes of this section:

4 (1) "agent" means a person who has entered
5 into a contract with the secretary of the federal health and
6 human services department or authorized representative of the
7 federal government to offer a medicare+choice plan pursuant to
8 42 U. S. C. 1395w-27, as amended;

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

12 [~~(2)~~] (3) "medical doctors and [~~osteopaths~~]
13 osteopathic physicians" means persons licensed to practice
14 under Section 61-6-11, [~~or~~] 61-6-13, 61-10-11 or 61-10-12 NMSA
15 1978. "

16 Section 2. EMERGENCY.--It is necessary for the public
17 peace, health and safety that this act take effect
18 immediately.