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HOUSE BILL 394

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

INTRODUCED BY

Edward C. Sandoval

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS  
RECEIPTS OF LICENSED PODIATRISTS.

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 and podiatrists 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 Social Security Act may be deducted from gross

underscored material = new  
[bracketed material] = delete

1 receipts.

2 B. For the purposes of this section:

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

6 (2) "medical ~~[doctors and osteopaths]~~ doctor"  
7 means ~~[persons]~~ a person licensed as a physician to practice  
8 ~~[under Section 61-6-11 or 61-10-11 NMSA 1978]~~ medicine  
9 pursuant to the provisions of the Medical Practice Act;

10 (3) "osteopathic physician" means a person  
11 licensed as an osteopathic physician pursuant to the  
12 provisions of Chapter 61, Article 10 NMSA 1978; and

13 (4) "podiatrist" means a person licensed as a  
14 podiatrist pursuant to the provisions of the Podiatry Act. "

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

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