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HOUSE BILL 270

**54TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2020**

INTRODUCED BY

Anthony Allison

AN ACT

RELATING TO TAXATION; EXPANDING THE RURAL HEALTH CARE  
PRACTITIONER TAX CREDIT TO APPLY TO ALL REGISTERED NURSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 7-2-18.22 NMSA 1978 (being Laws 2007,  
Chapter 361, Section 2) is amended to read:

"7-2-18.22. [~~TAX CREDIT~~] RURAL HEALTH CARE PRACTITIONER  
TAX CREDIT.--

A. A taxpayer who files an individual New Mexico  
tax return, who is not a dependent of another individual, who  
is an eligible health care practitioner and who has provided  
health care services in New Mexico in a rural health care  
underserved area in a taxable year may claim a credit against  
the tax liability imposed by the Income Tax Act. The credit  
provided in this section may be referred to as the "rural

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1 health care practitioner tax credit".

2 B. The rural health care practitioner tax credit  
3 may be claimed and allowed in an amount that shall not exceed  
4 five thousand dollars (\$5,000) for all eligible physicians,  
5 osteopathic physicians, dentists, clinical psychologists,  
6 podiatrists and optometrists who qualify pursuant to the  
7 provisions of this section, except the credit shall not exceed  
8 three thousand dollars (\$3,000) for all eligible dental  
9 hygienists, physician assistants [~~certified nurse-midwives,~~  
10 ~~certified registered nurse anesthetists, certified nurse~~  
11 ~~practitioners and clinical nurse specialists~~] and registered  
12 nurses.

13 C. To qualify for the rural health care  
14 practitioner tax credit, an eligible health care practitioner  
15 shall have provided health care during a taxable year for at  
16 least two thousand eighty hours at a practice site located in  
17 an approved, rural health care underserved area. An eligible  
18 rural health care practitioner who provided health care  
19 services for at least one thousand forty hours but less than  
20 two thousand eighty hours at a practice site located in an  
21 approved rural health care underserved area during a taxable  
22 year is eligible for one-half of the credit amount.

23 D. Before an eligible health care practitioner may  
24 claim the rural health care practitioner tax credit, the  
25 practitioner shall submit an application to the department of

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1 health that describes the practitioner's clinical practice and  
2 contains additional information that the department of health  
3 may require. The department of health shall determine whether  
4 an eligible health care practitioner qualifies for the rural  
5 health care practitioner tax credit and shall issue a  
6 certificate to each qualifying eligible health care  
7 practitioner. The department of health shall provide the  
8 taxation and revenue department appropriate information for all  
9 eligible health care practitioners to whom certificates are  
10 issued.

11 E. A taxpayer claiming the credit provided by this  
12 section shall submit a copy of the certificate issued by the  
13 department of health with the taxpayer's New Mexico income tax  
14 return for the taxable year. If the amount of the credit  
15 claimed exceeds a taxpayer's tax liability for the taxable year  
16 in which the credit is being claimed, the excess may be carried  
17 forward for three consecutive taxable years.

18 F. As used in this section:

19 (1) "eligible health care practitioner" means:

20 [~~(a) a certified nurse-midwife licensed~~  
21 ~~by the board of nursing as a registered nurse and licensed by~~  
22 ~~the public health division of the department of health to~~  
23 ~~practice nurse-midwifery as a certified nurse-midwife;~~

24 ~~(b)]~~ (a) a dentist or dental hygienist  
25 licensed pursuant to the Dental Health Care Act;

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1                   [~~(e)~~] (b) an optometrist licensed  
2 pursuant to the provisions of the Optometry Act;

3                   [~~(d)~~] (c) an osteopathic physician  
4 [~~licensed pursuant to the provisions of Chapter 61, Article 10~~  
5 ~~NMSA 1978~~] or an osteopathic physician assistant licensed  
6 pursuant to the provisions of the Osteopathic [~~Physicians+~~  
7 ~~Assistants~~] Medicine Act;

8                   [~~(e)~~] (d) a physician or physician  
9 assistant licensed pursuant to the provisions of [~~Chapter 61,~~  
10 ~~Article 6 NMSA 1978~~] the Medical Practice Act;

11                   [~~(f)~~] (e) a podiatrist licensed pursuant  
12 to the provisions of the Podiatry Act;

13                   [~~(g)~~] (f) a clinical psychologist  
14 licensed pursuant to the provisions of the Professional  
15 Psychologist Act; and

16                   [~~(h)~~] ~~a registered nurse in advanced~~  
17 ~~practice who has been prepared through additional formal~~  
18 ~~education as provided in Sections 61-3-23.2 through 61-3-23.4~~  
19 ~~NMSA 1978 to function beyond the scope of practice of~~  
20 ~~professional registered nursing, including certified nurse~~  
21 ~~practitioners, certified registered nurse anesthetists and~~  
22 ~~clinical nurse specialists;]~~

23                   (g) a registered nurse licensed pursuant  
24 to the Nursing Practice Act;

25                   (2) "health care underserved area" means a

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1 geographic area or practice location in which it has been  
2 determined by the department of health, through the use of  
3 indices and other standards set by the department of health,  
4 that sufficient health care services are not being provided;

5 (3) "practice site" means a private practice,  
6 public health clinic, hospital, public or private nonprofit  
7 primary care clinic or other health care service location in a  
8 health care underserved area; and

9 (4) "rural" means an area or location  
10 identified by the department of health as falling outside of an  
11 urban area."

12 SECTION 2. APPLICABILITY.--The provisions of this act  
13 apply to taxable years beginning on or after January 1, 2021.