

LFC Requester:	prefile
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AGENCY BILL ANALYSIS - 2025 REGULAR SESSION

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO
AgencyAnalysis.nmlegis.gov and email to billanalysis@dfa.nm.gov
(Analysis must be uploaded as a PDF)

SECTION I: GENERAL INFORMATION

{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}

Date Prepared: 1/9/25 *Check all that apply:*
Bill Number: HB52 Original Correction
 Amendment Substitute

Sponsor: Rep. Miguel Garcia **Agency Name and Code** HCA 630
Short Title: Rural Health Care Tax Credit Eligibility **Number:** _____
Person Writing Kresta Opperman
Person (505)231-8752 **Email** Kresta.opperman

SECTION II: FISCAL IMPACT

APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Nonrecurring	Fund Affected
FY25	FY26		
\$0	\$0	N/A	N/A

(Parenthesis () indicate expenditure decreases)

REVENUE (dollars in thousands)

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY25	FY26	FY27		
\$0	\$0	\$0	N/A	N/A

(Parenthesis () indicate revenue decreases)

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY25	FY26	FY27	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
Total	\$0	\$0	\$0	\$0	N/A	N/A

(Parenthesis () Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:

Duplicates/Relates to Appropriation in the General Appropriation Act

SECTION III: NARRATIVE

BILL SUMMARY

Synopsis: House Bill 52 (HB52) adds certain Licensed Practical Nurses, emergency medical technicians, speech-language pathologists, occupational therapists, and chiropractors to the Rural Health Care Practitioners Tax Credit. HB52 modifies the requirements to receive the Rural Health Care Practitioners tax credit and increases data collection and reporting requirements.

HB52 proposes additional requirements for taxpayer reporting of the credit in a manner required by the Taxation and Revenue Department (TRD) and would require TRD to compile an annual report with specific data points and a tax credit cost analysis.

FISCAL IMPLICATIONS

None for HCA

SIGNIFICANT ISSUES

None for HCA.

PERFORMANCE IMPLICATIONS

Expanding this tax credit to additional practitioners may encourage more licensed providers to practice in rural areas of New Mexico. As a result, HB52 may support workforce development and improve access to care for Medicaid-enrolled members and all New Mexicans. This tax credit may increase service utilization among Medicaid individuals as providers recruited and retained in parts of the state with limited access to care.

ADMINISTRATIVE IMPLICATIONS

Improving access to health care, especially in rural areas, is a key priority for HCA. HB52 aligns with HCA's efforts to support, increase, and expand the health care provider workforce in rural New Mexico.

No IT impact.

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

N/A

TECHNICAL ISSUES

None for HCA.

OTHER SUBSTANTIVE ISSUES

None for HCA.

ALTERNATIVES

N/A

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

Status Quo

AMENDMENTS

N/A