

1 SENATE BILL 249

2 57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025

3 INTRODUCED BY

4 Craig W. Brandt and Mark Duncan

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10 AN ACT

11 RELATING TO HEALTH CARE; REQUIRING HEALTH CARE PROVIDERS TO BE
12 REIMBURSED FOR GROSS RECEIPTS TAXES.

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

15 SECTION 1. A new section of the Public Assistance Act is
16 enacted to read:

17 "[NEW MATERIAL] REIMBURSEMENT FOR GROSS RECEIPTS TAXES.--

18 A. When a health care provider receives medicaid
19 reimbursement for providing health care services to a
20 recipient, the health care provider shall be:

21 (1) reimbursed for all applicable gross
22 receipts taxes that the health care provider is required to
23 pay; and

24 (2) provided an itemized list that includes
25 information on the services for which the health care provider

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1 is being reimbursed and a specific item on the list that
2 explains how much money is being reimbursed to compensate the
3 health care provider for gross receipts taxes.

4 B. For the purposes of this section, "medicaid"
5 means the federal-state program administered by the authority
6 pursuant to Title 19 or Title 21 of the federal Social Security
7 Act."