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SENATE BILL 178

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

INTRODUCED BY

Carlos R. Cisneros

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE GROSS RECEIPTS
AND COMPENSATING TAX ACT TO PROVIDE FOR DEDUCTION FROM GROSS
RECEIPTS OF PAYMENTS FOR SERVICES BY DIALYSIS FACILITIES.

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, osteopathic
physicians, doctors of oriental medicine, athletic trainers,
chiropractic physicians, counselor and therapist practitioners,
dentists, massage therapists, naprapaths, nurses,

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1 nutritionists, dietitians, occupational therapists,
2 optometrists, pharmacists, physical therapists, psychologists,
3 radiologic technologists, respiratory care practitioners,
4 audiologists, speech-language pathologists, social workers and
5 podiatrists or of medical, other health and palliative services
6 by dialysis facilities, hospices or nursing homes to medicare
7 beneficiaries pursuant to the provisions of Title 18 of the
8 federal Social Security Act may be deducted from gross
9 receipts.

10 B. Receipts from payments by a third-party
11 administrator of the federal TRICARE program for provision of
12 medical and other health services by medical doctors and
13 osteopathic physicians to covered beneficiaries may be deducted
14 from gross receipts.

15 C. Receipts from payments by or on behalf of the
16 Indian health service of the United States department of health
17 and human services for provision of medical and other health
18 services by medical doctors and osteopathic physicians to
19 covered beneficiaries may be deducted from gross receipts.

20 D. Receipts from payments by the United States
21 government or any agency thereof for medical services provided
22 by a clinical laboratory to medicare beneficiaries pursuant to
23 the provisions of Title 18 of the federal Social Security Act
24 may be deducted from gross receipts.

25 E. Receipts from payments by the United States

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1 government or any agency thereof for medical, other health and
2 palliative services provided by a home health agency to
3 medicare beneficiaries pursuant to the provisions of Title 18
4 of the federal Social Security Act may be deducted from gross
5 receipts.

6 F. For the purposes of this section:

7 (1) "athletic trainer" means a person licensed
8 as an athletic trainer pursuant to the provisions of Chapter
9 61, Article 14D NMSA 1978;

10 (2) "chiropractic physician" means a person
11 who practices chiropractic as defined in the Chiropractic
12 Physician Practice Act;

13 (3) "clinical laboratory" means a laboratory
14 accredited pursuant to 42 USCA 263a;

15 (4) "counselor and therapist practitioner"
16 means a person licensed to practice as a counselor or therapist
17 pursuant to the provisions of Chapter 61, Article 9A NMSA 1978;

18 (5) "dentist" means a person licensed to
19 practice as a dentist pursuant to the provisions of Chapter 61,
20 Article 5A NMSA 1978;

21 (6) "dialysis facility" means an end-stage
22 renal disease facility as defined pursuant to 42 C.F.R.
23 405.2102 (2010);

24 [~~6~~] (7) "doctor of oriental medicine" means
25 a person licensed as a physician to practice acupuncture or

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1 oriental medicine pursuant to the provisions of Chapter 61,
2 Article 14A NMSA 1978;

3 ~~[(7)]~~ (8) "home health agency" means a for-
4 profit entity that is licensed by the department of health and
5 certified by the federal centers for medicare and medicaid
6 services as a home health agency and certified to provide
7 medicare services;

8 ~~[(8)]~~ (9) "hospice" means a for-profit entity
9 licensed by the department of health as a hospice and certified
10 to provide medicare services;

11 ~~[(9)]~~ (10) "massage therapist" means a person
12 licensed to practice massage therapy pursuant to the provisions
13 of Chapter 61, Article 12C NMSA 1978;

14 ~~[(10)]~~ (11) "medical doctor" means a person
15 licensed as a physician to practice medicine pursuant to the
16 provisions of the Medical Practice Act;

17 ~~[(11)]~~ (12) "naprapath" means a person
18 licensed as a naprapath pursuant to the provisions of Chapter
19 61, Article 12E NMSA 1978;

20 ~~[(12)]~~ (13) "nurse" means a person licensed as
21 a registered nurse pursuant to the provisions of Chapter 61,
22 Article 3 NMSA 1978;

23 ~~[(13)]~~ (14) "nursing home" means a for-profit
24 entity licensed by the department of health as a nursing home
25 and certified to provide medicare services;

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1 [~~(14)~~] (15) "nutritionist" or "dietitian"
2 means a person licensed as a nutritionist or dietitian pursuant
3 to the provisions of Chapter 61, Article 7A NMSA 1978;

4 [~~(15)~~] (16) "occupational therapist" means a
5 person licensed as an occupational therapist pursuant to the
6 provisions of Chapter 61, Article 12A NMSA 1978;

7 [~~(16)~~] (17) "osteopathic physician" means a
8 person licensed as an osteopathic physician pursuant to the
9 provisions of Chapter 61, Article 10 NMSA 1978;

10 [~~(17)~~] (18) "optometrist" means a person
11 licensed to practice optometry pursuant to the provisions of
12 Chapter 61, Article 2 NMSA 1978;

13 [~~(18)~~] (19) "pharmacist" means a person
14 licensed as a pharmacist pursuant to the provisions of Chapter
15 61, Article 11 NMSA 1978;

16 [~~(19)~~] (20) "physical therapist" means a
17 person licensed as a physical therapist pursuant to the
18 provisions of Chapter 61, Article 12D NMSA 1978;

19 [~~(20)~~] (21) "podiatrist" means a person
20 licensed as a podiatrist pursuant to the provisions of the
21 Podiatry Act;

22 [~~(21)~~] (22) "psychologist" means a person
23 licensed as a psychologist pursuant to the provisions of
24 Chapter 61, Article 9 NMSA 1978;

25 [~~(22)~~] (23) "radiologic technologist" means a

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1 person licensed as a radiologic technologist pursuant to the
2 provisions of Chapter 61, Article 14E NMSA 1978;

3 ~~[(23)]~~ (24) "respiratory care practitioner"
4 means a person licensed as a respiratory care practitioner
5 pursuant to the provisions of Chapter 61, Article 12B NMSA
6 1978;

7 ~~[(24)]~~ (25) "social worker" means a person
8 licensed as an independent social worker pursuant to the
9 provisions of Chapter 61, Article 31 NMSA 1978;

10 ~~[(25)]~~ (26) "speech-language pathologist"
11 means a person licensed as a speech-language pathologist
12 pursuant to the provisions of Chapter 61, Article 14B NMSA
13 1978; and

14 ~~[(26)]~~ (27) "TRICARE program" means the
15 program defined in 10 U.S.C. 1072(7)."