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SENATE BILL 203

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

INTRODUCED BY

Michael Padilla

AN ACT

RELATING TO TAXATION; ADDING CHIROPRACTIC PHYSICIANS TO THE
RURAL HEALTH CARE PRACTITIONER TAX CREDIT.

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 and chiropractic physicians who
7 qualify pursuant to the provisions of this section, except the
8 credit shall not exceed three thousand dollars (\$3,000) for all
9 eligible dental hygienists, physician assistants, certified
10 nurse-midwives, certified registered nurse anesthetists,
11 certified nurse practitioners and clinical nurse specialists.

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

22 D. Before an eligible health care practitioner may
23 claim the rural health care practitioner tax credit, the
24 practitioner shall submit an application to the department of
25 health that describes the practitioner's clinical practice and

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

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

17 F. As used in this section:

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

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

23 (b) a chiropractic physician licensed
24 pursuant to the Chiropractic Physician Practice Act;

25 [~~(b)~~] (c) a dentist or dental hygienist

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1 licensed pursuant to the Dental Health Care Act;

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

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

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

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

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

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

24 (2) "health care underserved area" means a
25 geographic area or practice location in which it has been

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1 determined by the department of health, through the use of
2 indices and other standards set by the department of health,
3 that sufficient health care services are not being provided;

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

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

11 SECTION 2. APPLICABILITY.--The provisions of this act
12 apply to taxable years beginning on or after January 1, 2020.