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HOUSE BILL 93

56TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2024

INTRODUCED BY

Kathleen Gates

AN ACT

RELATING TO TAXATION; CREATING A GROSS RECEIPTS TAX DEDUCTION FOR ENVIRONMENTAL MODIFICATION SERVICES MADE TO THE HOMES OF MEDICAID RECIPIENTS.

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

SECTION 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ DEDUCTION--GROSS RECEIPTS TAX-- ENVIRONMENTAL MODIFICATIONS FOR MEDICAID RECIPIENTS.--

A. Prior to July 1, 2034, receipts of an eligible provider for environmental modification services reimbursed by the medical assistance division may be deducted from gross receipts.

B. As used in this section:

(1) "eligible provider" means a provider who

underscored material = new
~~[bracketed material] = delete~~

1 meets requirements of the medical assistance division to
2 provide environmental modifications pursuant to a waiver
3 granted by the federal department of health and human services
4 to provide home and community-based services to recipients;

5 (2) "environmental modifications" include the
6 purchasing and installing of equipment or making physical
7 adaptations to a recipient's residence that are necessary to
8 ensure the health, welfare and safety of the recipient or
9 enhance the recipient's access to the home environment and
10 increase the recipient's ability to act independently;

11 (3) "medicaid" means the medical assistance
12 program established pursuant to Title 19 of the federal Social
13 Security Act and regulations issued pursuant to that act;

14 (4) "medical assistance division" means the
15 medical assistance division of the health care authority
16 department; and

17 (5) "recipient" means a person whom the
18 medical assistance division has determined to be eligible to
19 receive medicaid-related services and who meets the financial
20 and medical level of care criteria to receive medical
21 assistance division services through one of the division's
22 waiver programs granted by the federal department of health and
23 human services."

24 SECTION 2. EFFECTIVE DATE.--The effective date of the
25 provisions of this act is July 1, 2024.

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