

7-9-96.2. Credit; gross receipts tax ; unpaid charges for services provided in a hospital.

A. A licensed medical doctor or licensed osteopathic physician may claim a credit against gross receipts taxes due in the following amounts:

- (1) from July 1, 2007 through June 30, 2008, thirty-three percent of the value of unpaid qualified health care services;
- (2) from July 1, 2008 through June 30, 2009, sixty-seven percent of the value of unpaid qualified health care services; and
- (3) **on** and after July 1, 2009, one hundred percent of the value of unpaid qualified health care services.

B. As used in this section:

(1) "qualified health care services" means medical care services provided by a licensed medical doctor or licensed osteopathic physician while **on call** to a hospital; and

(2) "value of unpaid qualified health care services" means the amount that is charged for qualified health care services, not to exceed one hundred thirty percent of the reimbursement rate for the services under the medicaid program administered by the human services department, that remains unpaid one year after the date of billing and that the licensed medical doctor or licensed osteopathic physician has reason to believe will not be paid because:

(a) at the time the services were provided, the person receiving the services had no health insurance or had health insurance that did not cover the services provided;

(b) at the time the services were provided, the person receiving the services was not eligible for medicaid; and

(c) the charges are not reimbursable under a program established pursuant to the Indigent Hospital and County Health Care Act [Chapter [27](#), Article 5 NMSA 1978].

History: Laws 2007, ch. 361, § 8.