

1 SENATE BILL 12

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SPECIAL SESSION, 2020**

3 INTRODUCED BY

4 Gerald Ortiz y Pino

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10 AN ACT

11 RELATING TO TAXATION; PROHIBITING THE TAXATION AND REVENUE
12 DEPARTMENT FROM COLLECTING CERTAIN RELIEF PAYMENTS MADE TO
13 CERTAIN HEALTH CARE PROVIDERS PURSUANT TO THE FEDERAL
14 CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT; DECLARING
15 AN EMERGENCY.

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

18 SECTION 1. TEMPORARY PROVISION--TAXATION AND REVENUE
19 DEPARTMENT BARRED FROM TAKING COLLECTION ACTIONS WITH RESPECT
20 TO CERTAIN GROSS RECEIPTS TAX LIABILITIES.--The taxation and
21 revenue department shall take no action to enforce collection
22 of gross receipts tax or local option gross receipts tax due
23 from health care providers, other than hospitals licensed by
24 the department of health, for receipts from provider relief
25 payments made by the United States department of health and

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1 human services from the federal public health and social
2 services emergency fund pursuant to the provisions of the
3 federal Coronavirus Aid, Relief, and Economic Security Act.

4 SECTION 2. EMERGENCY.--It is necessary for the public
5 peace, health and safety that this act take effect immediately.