

Sept. 18, 2024

Subject: Update on Home Environmental Modification Gross Receipts Tax and Invoicing

Dear Provider,

Presbyterian Health Plan, Inc. and Presbyterian Insurance Company, Inc. (Presbyterian) would like to inform providers who render environmental modification services of recent legislative changes that may impact their billing.

These changes pertain to providers who, for example, purchase and install equipment like ramps or in-shower bars in members' homes or make other adaptations to members' residences that allow those members to live in a safe, healthy environment that maximizes their independence.

Due to tax amendments initiated by [New Mexico House Bill 252](#) (see p. 37), the Environmental Modification (EMOD) Benefit accessible under Community Benefits **will now exclude** gross receipt taxes (GRT) as part of the \$6,000 maximum (pre-tax) amount allowed for this service.

As a result, Presbyterian is implementing updates for EMOD invoice submission requirements as follows:

- EMOD invoice submissions no longer require GRT to be included as part of the bid/estimate
- Invoices should be submitted without tax included
- GRT will be applied during claims processing after invoice submission
- EMODs up to a \$6,000 maximum benefit every five years should be invoiced and claimed based on the pre-tax rate. Again, GRT will not be part of the overall \$6,000 maximum benefit amount

For questions, please reach out to Joslyn Saavedra, Long-Term Services and Supports supervisor, at jsaavedra3@phs.org or (505) 923-5794.

Sincerely,
Provider Network Operations

Provider Network Operations



Hours: Monday to Friday, 8 a.m. to 5 p.m.



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