

**Eligible Health Care Practitioners**  
**New Mexico Rural Health Care Practitioner Tax Credit Program**

Definitions of each "eligible health care practitioner" means:

- (a) a dentist or dental hygienist **licensed** pursuant to the Dental Health Care Act;
- (b) a midwife that is a:
  - 1) certified nurse-midwife **licensed** by the Board of Nursing as a registered nurse *and* **licensed** by the Public Health Division of the Department of Health to practice nurse-midwifery as a certified nurse-midwife; or
  - 2) **licensed** midwife licensed by the Public Health Division of the Department of Health to practice licensed midwifery;
- (c) an optometrist **licensed** pursuant to the provisions of the Optometry Act;
- (d) an osteopathic physician **licensed** pursuant to the provisions of the Medical Practice Act;
- (e) a physician **licensed** pursuant to the provisions of the Medical Practice Act;
- (f) a physician assistant **licensed** pursuant to the provisions of the Physician Assistant Act;
- (g) a podiatric physician **licensed** pursuant to the provisions of the Podiatry Act;
- (h) a psychologist **licensed** pursuant to the provisions of the Professional Psychologist Act;
- (i) a registered nurse **licensed** pursuant to the provisions of the Nursing Practice Act;
- (j) a pharmacist **licensed** pursuant to the provisions of the Pharmacy Act;
- (k) a **licensed** clinical social worker or a licensed independent social worker licensed pursuant to the provisions of the Social Work Practice Act;
- (l) a professional mental health counselor, a professional clinical mental health counselor, a marriage and family therapist, an alcohol and drug abuse counselor or a professional art therapist **licensed** pursuant to the provisions of the Counseling and Therapy Practice Act; and
- (m) a physical therapist **licensed** pursuant to the provisions of the Physical Therapy Act.

The underlined text is added professions starting tax year 2024.