

House Bill 1113

By: Representatives Barton of the 5th, Jasperse of the 11th, Watson of the 172nd, Corbett of the 174th, and England of the 116th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to imposition, rate, computation, and exemptions from state income taxes, so as to
3 expand the tax credit for rural physicians to dentists, nurse practitioners, and physician
4 assistants; to revise definitions; to increase the amount of the tax credit and the number of
5 years it can be claimed; to eliminate the restriction relating to returning to practice in a rural
6 county; to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
10 imposition, rate, computation, and exemptions from state income taxes, is amended by
11 revising Code Section 48-7-29, relating to tax credits for rural physicians, as follows:

12 "48-7-29.

13 (a) As used in this Code section, the term:

14 (1) 'Dentist' means a person licensed pursuant to Chapter 11 of Title 43 to practice
15 dentistry in this state.

16 (2) 'Health care professional' means a dentist, nurse practitioner, physician, or physician
17 assistant.

18 (3) 'Nurse practitioner' means a person licensed pursuant to Chapter 26 of Title 43 as a
19 registered professional nurse and authorized by the Georgia Board of Nursing to practice
20 as a nurse practitioner.

21 (4) 'Physician' means a person licensed pursuant to Chapter 34 of Title 43 as a physician
22 who practices medicine in the fields of family practice, obstetrics and gynecology,
23 pediatrics, internal medicine, or general surgery.

24 (5) 'Physician assistant' means a person licensed pursuant to Chapter 34 of Title 43 as a
25 physician assistant.

26 ~~(1)(6)~~ 'Rural county' means a county in this state that has ~~65 persons per square mile or~~
 27 ~~fewer a population of less than 50,000~~ according to the United States decennial census
 28 of ~~1990~~ 2010 or any future such census; provided, however, that for counties which
 29 contain a military base or installation, the military personnel and their dependents living
 30 in such county shall be excluded from the total population of such county for purposes
 31 of this definition.

32 (7) 'Rural health care professional' means a health care professional who practices in a
 33 rural county and resides in a rural county.

34 ~~(2) 'Rural hospital' means an acute-care hospital located in a rural county that contains~~
 35 ~~fewer than 100 beds.~~

36 ~~(3) 'Rural physician' means a physician licensed to practice medicine in this state, who~~
 37 ~~practices in a rural county and resides in a rural county or a county contiguous to the rural~~
 38 ~~county in which such physician practices and primarily admits patients to a rural hospital~~
 39 ~~and practices in the fields of family practice, obstetrics and gynecology, pediatrics,~~
 40 ~~internal medicine, or general surgery.~~

41 ~~(b)(1)~~ A person qualifying as a rural physician health care professional shall be allowed
 42 a credit against the tax imposed by Code Section 48-7-20 in an amount not to exceed
 43 ~~\$5,000.00~~ \$10,000.00. The tax credit may be claimed for not more than ~~five~~ ten years,
 44 provided that the physician health care professional continues to qualify as a rural
 45 physician health care professional. In no event shall the amount of the tax credit exceed
 46 the taxpayer's income tax liability, and any unused tax credit shall not be allowed to be
 47 carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax credit
 48 shall be allowed the taxpayer against prior years' tax liability.

49 ~~(2) No physician who on July 1, 1995, is currently practicing in a rural county shall be~~
 50 ~~eligible to receive the credit provided for in paragraph (1) of this subsection. No credit~~
 51 ~~shall be allowed for a physician who has previously practiced in a rural county, unless,~~
 52 ~~after July 1, 1995, that physician returns to practice in a rural county after having~~
 53 ~~practiced in a nonrural county for at least three years.~~

54 (c) The commissioner shall promulgate any rules and regulations necessary to implement
 55 and administer this Code section."

56 SECTION 2.

57 All laws and parts of laws in conflict with this Act are repealed.