

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 63.1-325 of the Code of Virginia, relating to donations of professional*  
3 *services.*

4  
5 Approved

[H 179]

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That § 63.1-325 of the Code of Virginia is amended and reenacted as follows:**

8 § 63.1-325. Donations of professional services.

9 A. A sole proprietor, partnership or limited liability company engaged in the business of providing  
10 professional services shall be eligible for a tax credit under this chapter based on the time spent by the  
11 proprietor or a partner or member, respectively, who renders professional services to a program which  
12 has received an allocation of tax credits from the Commissioner of Social Services or his designee. The  
13 value of the professional services, for purposes of determining the amount of the tax credit allowable,  
14 rendered by the proprietor or a partner or member to an approved program shall not exceed the lesser of  
15 (i) the reasonable cost for similar services from other providers or (ii) \$125 per hour.

16 B. A business firm shall be eligible for a tax credit under this chapter for the time spent by a  
17 salaried employee who renders professional services to an approved program. The value of the  
18 professional services, for purposes of determining the amount of tax credit allowed to a business firm  
19 for time spent by its salaried employee in rendering professional services to an approved project, shall  
20 be equal to the salary that such employee was actually paid for the period of time that such employee  
21 rendered professional services to the approved program.

22 C. Notwithstanding any provision of this chapter limiting eligibility for tax credits to business firms,  
23 physicians, dentists, *nurses*, nurse practitioners, physician assistants, optometrists, dental hygienists and  
24 pharmacists licensed pursuant to Title 54.1 who provide health care services within the scope of their  
25 licensure, without charge, at a clinic which has received an allocation of tax credits from the  
26 Commissioner of Social Services or his designee and is organized in whole or in part for the delivery of  
27 health care services without charge, or to a clinic operated not for profit providing health care services  
28 for charges not exceeding those set forth in a scale prescribed by the State Board of Health pursuant to  
29 § 32.1-11 for charges to be paid by persons based upon ability to pay, shall be eligible for a tax credit  
30 pursuant to § 63.1-324 based on the time spent in providing health care services at such clinic. The  
31 value of such services, for purposes of determining the amount of the tax credit allowable, rendered by  
32 the physician, dentist, *nurse*, nurse practitioner, physician assistant, optometrist, dental hygienist, or  
33 pharmacist, shall not exceed the lesser of (i) the reasonable cost for similar services from other providers  
34 or (ii) \$125 per hour.

ENROLLED

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