

2005 SESSION

HOUSE SUBSTITUTE

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HOUSE BILL NO. 1512

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on January 19, 2005)

(Patron Prior to Substitute—Delegate Cosgrove)

A *BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11, relating to an income tax credit for certain health care practitioners.*

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.11 as follows:

§ 58.1-339.11. Health care practitioners' indigent care tax credit.

A. For taxable years beginning on or after January 1, 2006, any health care practitioner, as defined in § 54.1-2410, who provides free medical services to indigent persons shall be entitled to a credit against the tax levied pursuant to § 58.1-320 in an amount equal to 25 percent of the normal fee the health care practitioner would impose for such services. For purposes of this section, "indigent persons" are those individuals whose gross family income is equal to or less than 100 percent of the federal nonfarm poverty level as published for the current year in the Code of Federal Regulations. The amount of the credit for each health care practitioner for each taxable year shall not exceed \$500 or the total amount of the tax imposed by this chapter, whichever is less.

B. The Tax Commissioner shall determine and describe in the income tax filing instructions the documentation the health care practitioner shall include to verify the delivery and amount of free medical services, as well as the income of the recipient for which the tax credit is allowed under this section. No individual shall claim a credit allowed pursuant to this section and the credit provided under the Neighborhood Assistance Act (§ 63.2-2000 et seq.) for the same medical service.

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