

2005 SESSION

INTRODUCED

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SENATE BILL NO. 1263

Offered January 18, 2005

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.

Patron—Potts

Referred to Committee on Finance

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.

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 then 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 \$3,000 or the total amount of the tax imposed by this chapter, whichever is less.

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 services.

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 for which the tax credit is allowed under this section.

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