

## 2006 SESSION

INTRODUCED

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### SENATE BILL NO. 458

Offered January 11, 2006

Prefiled January 11, 2006

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—Devolites Davis

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, 2007, any health care practitioner as defined in § 54.1-2410 who provides, without compensation, 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% of the normal fee the health care practitioner would impose for such services. For purposes of this section, "indigent persons" are those individuals who, either by themselves or by those upon whom they are dependent, are unable to pay for required medical services. 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. 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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SB458