

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-439.22 of the Code of Virginia, relating to Neighborhood*
3 *Assistance Act Tax Credits; pharmacists eligible for the tax credit.*

4
5 Approved

[S 742]

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

7 **1. That § 58.1-439.22 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-439.22. 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 article based on the time spent by the
11 proprietor or a partner or member, respectively, who renders professional services to a program that has
12 received an allocation of tax credits from the Superintendent of Public Instruction or the Commissioner
13 of the State Department of Social Services. The value of the professional services, for purposes of
14 determining the amount of the tax credit allowable, rendered by the proprietor or a partner or member to
15 an approved program shall not exceed the lesser of (i) the reasonable cost for similar services from other
16 providers or (ii) \$125 per hour.

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

23 C. Notwithstanding any provision of this article limiting eligibility for tax credits to business firms,
24 physicians, chiropractors, dentists, nurses, nurse practitioners, physician assistants, optometrists, dental
25 hygienists, professional counselors, clinical social workers, clinical psychologists, marriage and family
26 therapists, physical therapists, and pharmacists licensed pursuant to Title 54.1 who provide health care
27 services within the scope of their licensure, without charge, to patients of a clinic operated by an
28 organization that has received an allocation of tax credits from the Commissioner of the State
29 Department of Social Services and such clinic is organized in whole or in part for the delivery of health
30 care services without charge, or to a clinic operated not for profit providing health care services for
31 charges not exceeding those set forth in a scale prescribed by the State Board of Health pursuant to
32 § 32.1-11 for charges to be paid by persons based upon ability to pay, shall be eligible for a tax credit
33 pursuant to § 58.1-439.21 based on the time spent in providing health care services to patients of such
34 clinic, regardless of where the services are delivered.

35 *Notwithstanding any provision of this article limiting eligibility for tax credits, a pharmacist who*
36 *donates pharmaceutical services to patients of a free clinic, which clinic is an organization exempt from*
37 *taxation under the provisions of § 501(c)(3) of the Internal Revenue Code, with such pharmaceutical*
38 *services performed at the direction of an approved neighborhood organization that has received an*
39 *allocation of tax credits from the Commissioner of the State Department of Social Services, shall be*
40 *eligible for tax credits under this article based on the time spent in providing such pharmaceutical*
41 *services, regardless of where the services are delivered.*

42 The value of such services, for purposes of determining the amount of the tax credit allowable,
43 rendered by the physician, chiropractor, dentist, nurse, nurse practitioner, physician assistant, optometrist,
44 dental hygienist, professional counselor, clinical social worker, clinical psychologist, marriage and family
45 therapist, physical therapist, or pharmacist, shall not exceed the lesser of (i) the reasonable cost for
46 similar services from other providers or (ii) \$125 per hour.

ENROLLED

SB742ER