

House Bill 1258

By: Representative Byrd of the 170<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 income taxes, so as to define a rural physician as a physician who practices an average of 40  
3 hours per week in a rural county; to define a rural hospital as an acute-care hospital located  
4 in a rural county that contains fewer than 100 beds; to provide for related matters, to provide  
5 for an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
9 is amended by striking paragraphs (2) and (3) of Code Section 48-7-29, relating to tax credits  
10 for rural physicians, and inserting in their places the following:

11 "~~(3)~~(2) 'Rural hospital' means an acute-care hospital located in a rural county that  
12 contains fewer than ~~80~~ 100 beds.

13 ~~(2)~~(3) 'Rural physician' means a physician licensed to practice medicine in this state, who  
14 practices an average of 40 hours per week and resides in a rural county and primarily  
15 admits patients to a rural hospital and practices in the fields of family practice, obstetrics  
16 and gynecology, pediatrics, internal medicine, or general surgery."

17 **SECTION 2.**

18 This Act shall become effective January 1, 2003, and is applicable to all taxable years  
19 beginning on or after January 1, 2003.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.