02 LC 18 1683

House Bill 1565

By: Representative Byrd of the 170th

A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-7-29 of the Official Code of Georgia Annotated, relating to
- 2 income tax credits for rural physicians, so as to change the definition of rural physician and
- 3 rural hospital for purposes of qualifying for such credit; to provide for an effective date; to
- 4 provide for applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

- 7 Code Section 48-7-29 of the Official Code of Georgia Annotated, relating to income tax
- 8 credits for rural physicians, is amended by striking paragraphs (2) and (3) of subsection (a),
- 9 and inserting in their places new paragraphs (2) and (3) to read as follows:
- 10 $\frac{"(3)(2)}{(2)}$ 'Rural hospital' means an acute-care hospital located in a rural county that
- 11 contains fewer than $\frac{80}{100}$ beds.
- 12 $\frac{(2)(3)}{(2)}$ 'Rural physician' means a physician licensed to practice medicine in this state, who
- practices in a rural county and resides in a rural county or a county contiguous to the rural
- county in which such physician practices and primarily admits patients to a rural hospital
- and practices in the fields of family practice, obstetrics and gynecology, pediatrics,
- internal medicine, or general surgery."

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.

SECTION 3.

21 All laws and parts of laws in conflict with this Act are repealed.