

House Bill 1229

By: Representatives Channell of the 116th, Parrish of the 156th, Stephens of the 164th, Lunsford of the 110th, and Cooper of the 41st

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the imposition, rate, and computation of income tax, so as to provide for an
3 income tax credit with respect to a physician who provides uncompensated medical services
4 through a free health clinic; to provide for conditions and limitations; to provide for powers,
5 duties, and authority of the state revenue commissioner with respect to the foregoing; to
6 provide an effective date; to provide for applicability; to repeal conflicting laws; and for
7 other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
11 imposition, rate, and computation of income tax, is amended by adding a new Code section
12 to read as follows:

13 "48-7-29.13.

14 (a) As used in this Code section, the term 'free health clinic' means a health clinic
15 organized as a bona fide 501(c)(3) tax exempt organization which provides free medical
16 care for indigent or uninsured persons.

17 (b) A taxpayer who is a physician who provides uncompensated medical services through
18 a free health clinic shall be allowed a credit against the tax imposed by Code Section
19 48-7-20. The amount of such credit shall be \$25.00 per hour of time in providing such
20 services.

21 (c) In no event shall the total amount of the tax credit under this Code section for a taxable
22 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to
23 be carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax
24 credit shall be allowed the taxpayer against prior years' tax liability.

25 (d) The commissioner shall be authorized to promulgate any rules and regulations
26 necessary to implement and administer this Code section."

